

TEXAS

Annual Financial Report

Cash Basis - For The Year Ended August 31, 1988

Bob Bullock
Texas Comptroller of Public Accounts

1988 State of Texas
Annual Financial Report
Cash Basis

November 7, 1988

The Honorable William P. Clements
Governor of Texas
The State Capitol
Austin, Texas 78767

Dear Governor Clements:

Bolstered by an improving economy, state government finances recovered during the fiscal year ended August 31, 1988.

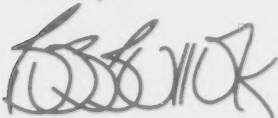
The state's General Revenue Fund finished the year with a cash balance of \$113 million — a substantial recovery from fiscal 1987 which closed on a cash deficit of \$745 million.

A cash balance of \$2.7 billion remained in all funds at the close of the fiscal year compared to \$1.7 billion on August 31, 1987. Total net revenue of \$22.7 billion supported total net expenditures of \$20.3 billion for the fiscal year.

Tax receipts showed a marked improvement — rising 20.4 percent to \$12.4 billion from \$10.3 billion in fiscal 1987.

This report details State of Texas revenues and expenditures for fiscal 1988, as required by TEX. REV. CIV. STAT. ANN. art. 4348 (Vernon Supp. 1988); and TEX. GOV'T CODE ANN. SEC. 403.013 (Vernon 1988).

Sincerely,



BOB BULLOCK
Comptroller of Public Accounts



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Introduction

The *1988 Annual Financial Report of the State of Texas* reviews the state's financial condition and details revenue and expenditure transactions for which the Comptroller of Public Accounts has accounting responsibility.

This report is presented on a strict cash basis, not on an accrual or modified accrual basis. The *1988 Annual Financial Report GAAP Edition* will present the state's fi-

nancial condition on a modified accrual basis.

The report is presented in two volumes. Volume I summarizes the state's financial condition, revenue, expenditures and cash balances. Volume II, *Revenue and Expenditures of State Funds*, presents a more detailed picture of state revenue and spending as well as the transactions of each state fund.

Revenue and Expenditures

As the books closed on fiscal 1988, Texas again has shown the ability to create economic opportunity out of economic adversity.

The state finished fiscal 1988 with a General Revenue Fund cash balance of \$113 million — state government was in the black for the first time in two years.

Texas opened fiscal 1988 on September 1, 1987, with the Texas economy in a slow and steady rebound but with a cash deficit of \$745 million in the state's General Revenue Fund.¹

Moving toward a new, more diversified economy, Texas found firm footing on the first tentative steps toward recovery and improved throughout the year — resulting in higher state revenues.

State Revenue

A steadily improving state economy, higher tax rates and a broadened sales tax base boosted Texas' net revenue from all funds to \$22.7 billion for fiscal 1988. Revenue to Funds 1-899, which exclude trust and suspense funds, added up to \$20.4 billion for the year ending August 31, 1988 — 14.4 percent more than fiscal 1987.

Tax Collections

(Tables 1 - 5)

Tax collections are the largest source of revenue for the State of Texas. Revenue from all of the state's taxes combined increased substantially to \$12.4 billion in fiscal 1988 from \$10.3 billion in fiscal 1987.

Texas' sales tax, which accounts for more revenue than any other state tax, brought in \$6.2

billion in fiscal 1988, 35.2 percent more than the \$4.6 billion collected in fiscal 1987. The sales tax brought in more than half of the tax revenue raised by Texas in fiscal 1988 — 50.5 percent compared to 45.0 percent in fiscal 1987.

Most of the increase in sales tax collections was due to a jump in the sales tax rate and a broadening of the sales tax base passed by the 1987 Legislature. The sales tax rate rose to 6.0 percent from 5.25 percent as of October 1, 1987. In addition, the sales tax was expanded to cover a variety of previously untaxed services.

Motor fuels taxes added \$1.5 billion to state revenue in fiscal 1988 — a 15.8 percent increase over fiscal 1987 collections. Motor fuels taxes on gasoline, diesel and liquid petroleum gas (LPG) are the second-largest source of tax revenue in Texas, accounting for 11.9 percent of tax collections. The tax rate on motor fuels remained at 15¢ per gallon.

Motor vehicle sales and rental taxes totaled \$947.1 million in fiscal 1988, increasing 18 percent from fiscal 1987. These taxes, levied on car sales and rentals and interstate motor carriers, accounted for 7.7 percent of fiscal 1988 tax collections.

Much of the increase in motor vehicle sales and rental tax revenue was due to higher tax rates for fiscal 1988. The Legislature raised the motor vehicle sales tax from 5.0 percent to 6.0 percent effective September 1, 1987. Motor vehicle rental and interstate motor carrier taxes increased to 6.0 percent as of October 1, 1987.

Franchise tax collections added \$932.6 million to state revenue for the fiscal year ended August 31. This marked a 6.7 percent increase over fiscal 1987 franchise tax revenue. The franchise tax accounts for 7.5 percent of Texas tax revenue.

The state's franchise tax, paid by corporations for the privilege of doing business in Texas, also was increased by lawmakers in 1987. The increase, effective January 1, 1988, raised the

¹ The 1988 Annual Financial Report for the State of Texas is compiled on a strict cash basis. Totals may not agree with those based on an accrual or modified accrual accounting system which conforms to Generally Accepted Accounting Principles.

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TABLE 1
NET REVENUE BY SOURCE AND OPENING CASH BALANCES
FUNDS 1-899
Year Ended August 31

	1984	1985	1986	1987	1988
Tax Collections by Major Tax					
Sales Tax	\$ 3,784,764,540	\$ 4,191,844,449	\$ 4,329,870,862	\$ 4,616,532,669	\$ 6,242,907,173
Oil Production Tax	1,120,162,035	1,040,170,630	769,222,794	533,189,754	499,916,353
Natural Gas Production Tax	1,095,485,322	1,122,847,619	778,703,230	644,861,860	555,646,858
Motor Fuels Taxes (Gasoline, Diesel, LPG)	531,730,154	986,869,546	1,011,478,723	1,273,135,834	1,473,820,820
Motor Vehicle Sales and Rental Taxes	717,523,433	894,991,465	865,963,093	802,836,848	947,092,697
Franchise Tax	606,792,949	855,546,979	901,046,009	873,796,811	932,586,518
Cigarette and Tobacco Taxes	340,271,451	373,721,605	378,715,314	370,842,764	416,998,640
Alcoholic Beverages Taxes	284,803,671	332,887,462	348,022,634	325,506,870	315,534,531
Insurance Companies Taxes	362,459,870	367,757,114	408,886,583	423,256,676	546,763,628
Utility Taxes	210,972,850	210,219,808	197,683,548	185,870,560	185,335,858
Inheritance Tax	97,543,483	147,690,405	119,457,147	113,741,731	108,409,710
Telephone Tax	84,756,554	110,648,410	36,613,409	24,441,738	22,499,868
Hotel and Motel Tax	44,899,926	60,940,910	65,030,260	62,677,809	90,101,053
Other Taxes	23,673,254	25,071,860	20,976,605	15,470,857	27,005,218
TOTAL TAX COLLECTIONS	9,305,839,492	10,721,208,262	10,231,670,211	10,266,162,781	12,364,618,925
Revenue by Source					
Tax Collections	9,305,839,492	10,721,208,262	10,231,670,211	10,266,162,781	12,364,618,925
Federal Funding	3,114,983,206	3,469,875,012	4,109,472,582	4,078,102,385	4,515,128,558
Interest Income	862,940,478	1,001,240,348	1,104,704,403	1,083,595,979	1,169,005,780
Licenses and Fees	648,054,472	848,181,900	1,136,281,778	1,233,139,104	1,384,109,398
Land Income: Rents, Royalties, Sales	589,787,891	555,886,790	855,704,880	281,336,789	288,598,949
Other Revenue Sources	400,343,841	568,658,821	960,723,046	898,428,929	685,490,813
TOTAL NET REVENUE	\$ 14,921,949,380	\$ 17,165,051,133	\$ 18,398,556,900	\$ 17,840,765,967	\$ 20,406,952,423
Receipts to Petty Cash Accounts	323,672	292,960	1,930,496	463,034	569,729
Opening Net Cash Balances, September 1					
State Treasury	2,222,035,704	2,048,614,861	2,071,074,028	1,860,283,729	935,176,923
Petty Cash Funds	3,275,282	3,564,248	3,790,551	5,387,828	5,743,034
Total, Opening Net Cash Balances September 1	2,225,310,986	2,052,179,109	2,074,864,579	1,865,671,557	940,919,957
TOTAL NET REVENUE AND OPENING CASH BALANCES	\$ 17,147,584,038	\$ 19,217,523,202	\$ 20,475,351,975	\$ 19,706,900,558	\$ 21,348,442,109

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rate from \$5.25 to \$6.70 for each \$1,000 of a corporation's taxable capital in Texas. The minimum tax also increased from \$68 to \$150 per year. These increases are scheduled to expire in January 1990.

Cigarette and tobacco taxes added \$417.0 million to the state coffers in fiscal 1988. Cigarette and tobacco tax revenue increased 12.4 percent from last fiscal year, accounting for 3.4 percent of state tax collections. The Legislature increased the rate on some items that fall under this tax effective October 1, 1987.

Texas' hotel and motel tax earned \$90.1 million for the state in fiscal 1988 — a 43.8 percent increase from fiscal 1987 revenue.

Travelers paid a higher tax rate when staying in hotels and motels in Texas in fiscal 1988 since the Legislature also increased the hotel and motel tax rate from 4.0 percent to 6.0 percent as of September 1, 1987. A portion of this revenue funds the tourism advertising budget of the Texas Department of Commerce, created by the Legislature in 1987.

Oil production tax revenue continued to dwindle as a share of state tax revenue, bringing in \$499.9 million — 6.2 percent less than fiscal 1987. The price of Texas oil averaged \$16.63 per barrel over the past year, an improvement over fiscal 1987's average price of \$15.54. Due to declining production, the oil production tax lost

TABLE 2
PERCENTAGE OF NET REVENUE BY SOURCE
FUNDS 1-899

	Percentage of Total				
	1984	1985	1986	1987	1988
Tax Collections by Major Tax					
Sales Tax	40.7 %	39.1 %	42.3 %	45.0 %	50.5 %
Oil Production Tax	12.0	9.7	7.5	5.2	4.0
Natural Gas Production Tax	11.8	10.5	7.6	6.3	4.5
Motor Fuels Taxes (Gasoline, Diesel, LPG)	5.7	9.2	9.9	12.4	11.9
Motor Vehicle Sales and Rental Taxes	7.7	8.3	8.5	7.8	7.7
Franchise Tax	6.5	8.0	8.8	8.5	7.5
Cigarette and Tobacco Taxes	3.7	3.5	3.7	3.6	3.4
Alcoholic Beverages Taxes	3.1	3.1	3.4	3.2	2.6
Insurance Companies Taxes	3.9	3.4	4.0	4.1	4.4
Utility Taxes	2.3	2.0	1.9	1.8	1.5
Inheritance Tax	1.0	1.4	1.2	1.1	0.9
Telephone Tax	0.9	1.0	0.4	0.2	0.2
Hotel and Motel Tax	0.5	0.6	0.6	0.6	0.7
Other Taxes	0.2	0.2	0.2	0.2	0.2
TOTAL TAX COLLECTIONS	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Revenue by Source					
Tax Collections	62.4	62.5	55.6	57.5	60.6
Federal Funding	20.9	20.2	22.3	22.9	22.1
Interest Income	5.8	5.8	6.0	6.1	5.7
Licenses and Fees	4.3	5.0	6.2	6.9	6.8
Land Income: Rents, Royalties, Sales	4.0	3.2	4.7	1.6	1.4
Other Revenue Sources	2.6	3.3	5.2	5.0	3.4
TOTAL NET REVENUE	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

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TABLE 3
ANNUAL PERCENTAGE CHANGE IN NET REVENUE BY SOURCE
FUNDS 1-899

	Percentage Change from Prior Year			
	1985	1986	1987	1988
Tax Collections by Major Tax				
Sales Tax	10.8 %	3.3 %	6.6 %	35.2 %
Oil Production Tax	-7.1	-26.0	-30.7	-6.2
Natural Gas Production Tax	2.5	-30.6	-17.2	-13.8
Motor Fuels Taxes (Gasoline, Diesel, LPG)	85.6	2.5	25.9	15.8
Motor Vehicle Sales and Rental Taxes	24.7	-3.2	-7.3	18.0
Franchise Tax	41.0	5.3	-3.0	6.7
Cigarette and Tobacco Taxes	9.8	1.3	-2.1	12.4
Alcoholic Beverages Taxes	16.9	4.5	-6.5	-3.1
Insurance Companies Taxes	1.5	11.2	3.5	29.2
Utility Taxes	-0.4	-6.0	-6.0	-0.3
Inheritance Tax	51.4	-19.1	-4.8	-4.7
Telephone Tax	30.5	-66.9	-33.2	-7.9
Hotel and Motel Tax	35.7	6.7	-3.6	43.8
Other Taxes	5.9	-16.3	-26.2	74.6
TOTAL TAX COLLECTIONS	15.2 %	-4.6 %	0.3 %	20.4 %
Revenue by Source				
Tax Collections	15.2 %	-4.6 %	0.3 %	20.4 %
Federal Funding	11.4	18.4	-0.8	10.7
Interest Income	16.0	10.3	-1.9	7.9
Licenses and Fees	30.9	34.0	8.5	12.2
Land Income: Rents, Royalties, Sales	-5.7	53.9	-67.1	2.6
Other Revenue Sources	42.0	68.9	-6.5	-23.7
TOTAL NET REVENUE	15.0 %	7.2 %	-3.0 %	14.4 %

ground relative to other taxes — accounting for 4.0 percent of total tax collections in fiscal 1988 compared to 5.2 percent in fiscal 1987.

In fiscal 1988, the state gained \$555.6 million from the natural gas production tax, a 13.8 percent drop from fiscal 1987. This tax accounts for 4.5 percent of total tax revenue.

Natural gas production tax revenue declined more than any other of the state's taxes in fiscal 1988 due to a reduction in natural gas production. In addition, the fiscal 1988 total includes just 11 months of revenue due to a speed-up in August 1987 collections which occurs every odd-numbered year.

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TABLE 4
TAX RATES AND TAXABLE BASES FOR MAJOR TEXAS STATE TAXES *
FISCAL 1988

Description of Tax	Rate and Base
Sales and Use Tax	6.0% of the retail sale price of tangible personal property.
Natural and Casinghead Gas Tax	7.5% of the market value of gas produced in the state.
Oil Production and Regulation Taxes	Production: 4.6% of the market value of oil produced in the state. Regulation: 3/16 of 1¢ on each barrel produced.
Motor Fuels Taxes	Motor Fuels Tax: 15¢ /gallon of gasoline. Special Fuels Taxes: Diesel Fuel - 15¢ /gallon; Liquefied Gas - 15¢ /gallon.
Motor Vehicle Sales and Rental Taxes	Sales: 6% of vehicle sales price, less any trade-in. Rental: 6% of gross rental receipts. Interstate Carriers: A 6% apportioned tax is due on certain motor vehicles, trailers, semitrailers and buses operated on an interstate basis by carriers who are residents of Texas or who are domiciled or doing business in Texas.
Cigarette and Tobacco Products Taxes	Cigarette: \$13.00 per 1,000 weighing 3 lbs or less (26¢ per pack of 20); \$15.10 per 1,000 weighing more than 3 lbs. Cigar and Tobacco Products: based on weight per 1,000 and selling price: (1) cigars weighing not more than 3 lbs per 1,000 (1¢ for every 10 cigars); (2) cigars weighing more than 3 lbs per 1,000 and retailing for not more than 3.3 ¢ each (\$7.50 per 1,000); (3) cigars weighing more than 3 lbs per 1,000 and selling for over 3.3¢ each containing no substantial amounts of nontobacco ingredients (\$11.00 per 1,000); (4) cigars weighing more than 3 lbs per 1,000 and selling for over 3.3 ¢ each containing substantial amounts of nontobacco ingredients (\$15.00 per 1,000); (5) chewing, snuff, pipe or smoking tobacco (28.125% of the factory list price exclusive of discounts).
Franchise Tax	Domestic and foreign corporations, unless otherwise provided for, pay whichever yields the greater tax: (1) \$6.70 per \$1,000 of taxable capital and surplus; (2) \$150.00.
Alcoholic Beverages Taxes	Beer: \$6.00 /barrel. Liquor: \$2.40/gallon. Wine: Alcoholic volume not over 14% - 20.4¢/gallon. More than 14% - 40.8¢/gallon. Sparkling wine - 51.6¢/gallon. Malt Liquor (Ale): 19.8¢/gallon. Mixed Drinks Gross Receipts: 12% of gross receipts. Airline Passenger/ Train Beverage Tax: 5¢ per serving.

TABLE 4 (Continued)
TAX RATES AND TAXABLE BASES FOR MAJOR TEXAS STATE TAXES *
FISCAL 1988

Insurance Companies Taxes

Life, Health and Accident Insurance Companies Rates:

2.5% of gross premium receipts if the value of Texas investments is less than 90% of similar investment in the comparison state.

1.8% if value is between 90% and 100%.

1.1% if value is greater than 100%.

If a carrier collects total gross premiums of less than \$450,000, the tax rate is 1/2 the rate determined above.

Fire and Casualty Insurance Companies Rate:

3.5% of gross premium receipts if the value of Texas investments is less than 85% of similar investments in the comparison state.

2.4% if value is 85% to 90%.

1.2% if value is greater than 90%

Unauthorized Insurance Premium Rate:

3.85% of gross premiums charged.

Surplus Lines Insurance Rate:

3.85% of gross premiums charged.

(Comparison state is defined as the state — other than Texas — in which an insurance carrier owns the largest amount of investments.)

Inheritance Tax

A tax equal to the amount of the federal credit is imposed on the transfer of property at death.

Utility Taxes

Public Utility Gross Receipts: 1/6 of 1% of gross receipts.

Gas, Electric and Water Utility:

(1) Cities 1,000-2,500 pop. - .581% of gross receipts;

(2) Cities 2,500-10,000 pop. - 1.070%;

(3) Cities 10,000 pop. or more - 1.997%.

Gas Utility Administration: 1/4 of 1% of gross receipts of gas utility.

Telephone Tax

(1) Cities less than 2,500 pop. - 1.65% of gross receipts on basic local exchange service.

(2) Cities 2,500-10,000 pop. - 1.925%.

(3) Cities 10,000 pop. or more - 2.5025%.

Hotel and Motel Tax

6% of consideration paid by occupant.

* Taxes not shown include: Cement Tax, Oil and Gas Well Servicing Tax, Bingo Tax, Sulphur Tax, Coin-Operated Amusement Machine Tax and minor occupation taxes.

SOURCES: Comptroller of Public Accounts, Manual of Accounts, Volume II - Revenue (Sept. 1987) and House Bill 79, Acts of the 69th Legislature, 3rd Called Session, 1986.

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TABLE 5
TEXAS PER CAPITA STATE TAX COLLECTIONS

Fiscal Year	State Tax Collections	Resident Population	Per Capita Tax Collections	Percent Change	Taxes as a Percent of Personal Income
1970	\$ 1,782,640,152	11,199,000	\$ 159.18	- %	4.53%
1971	1,992,055,564	11,510,000	173.07	8.7	4.69
1972	2,341,326,235	11,759,000	199.11	15.0	4.99
1973	2,582,903,255	12,019,000	214.90	7.9	4.80
1974	3,026,705,043	12,268,000	246.72	14.8	4.98
1975	3,367,751,883	12,568,000	267.96	8.6	4.90
1976	3,913,827,072	12,903,000	303.33	13.2	5.00
1977	4,419,881,616	13,192,000	335.04	10.5	4.99
1978	5,032,274,299	13,498,000	372.82	11.3	4.94
1979	5,390,313,009	13,887,000	388.16	4.1	4.54
1980	6,343,785,161	14,229,191	445.83	14.9	4.66
1981	7,742,032,894	14,766,000	524.31	17.6	5.06
1982	8,650,025,743	15,376,000	562.57	7.3	5.03
1983	8,497,817,125	15,818,000	537.22	-4.5	4.71
1984	9,305,839,492	16,083,000	578.61	7.7	4.71
1985	10,721,208,262	16,389,000	654.17	13.1	5.00
1986	10,231,670,211	16,685,000	613.23	-6.3	4.73
1987	10,266,162,781	16,863,000	608.80	-0.7	4.57
1988	12,364,618,925	16,929,600 e	730.36 e	20.0 e	5.13e

SOURCE: Tax collection data was compiled from the Texas Comptroller of Public Accounts, *Annual Financial Report* (Austin: various years). Population and personal and income figures are from U. S. Department of Commerce, Bureau of Census and Bureau of Economic Analysis. 1988 population and personal income are based on Comptroller of Public Accounts estimates.

e - estimated

Federal Funds
(Tables 6 - 7)

Texas' second-largest source of revenue is federal funding which totaled \$4.5 billion in fiscal 1988 — a 10.7 percent increase from the \$4.1 billion received in fiscal 1987. This year's increase reflects a turnaround from the 0.8 percent drop in funding from fiscal 1986 to fiscal 1987.

A wide variety of state programs — from highway projects to the School Lunch Program — benefit from federal funding. Welfare programs continue to receive the largest portion of federal funding. In fiscal 1988, the federal government provided \$1.8 billion for welfare programs in Texas. Much of this funding helps individuals through direct payments and health services.

The second-largest share of federal money was \$913.2 million to fund highway projects. Federal education funding for local school systems in Texas amounted to \$795.3 million in fiscal 1988.

Table 6 outlines the programs supported by federal funds in Texas and which of those are matched or unmatched. Matched programs require the state to put up matching dollars before federal funds can be spent. This table reflects only those federal dollars that flow through the State Treasury. Local governments may also benefit from direct federal grants and state universities receive federal funding for research and special projects.

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TABLE 6
FEDERAL REVENUE BY PROGRAM CATEGORY
FUNDS 1-899
Year Ended August 31

PROGRAM CATEGORY	1984 *	1985	1986	1987	1988
Welfare					
Matched	\$ 1,182,805,067	\$ 1,331,199,453	\$ 1,351,726,505	\$ 1,574,266,018	\$ 1,726,261,292
Unmatched	104,540,760	123,677,968	122,868,019	102,475,468	110,985,533
	<u>1,287,345,827</u>	<u>1,454,877,421</u>	<u>1,474,594,524</u>	<u>1,676,741,486</u>	<u>1,837,246,825</u>
Education					
Matched	3,471,033	4,573,788	6,056,911	5,895,876	7,248,225
Unmatched	603,800,631	631,822,331	701,077,943	701,762,543	788,055,964
	<u>607,271,664</u>	<u>636,396,119</u>	<u>707,134,854</u>	<u>707,658,419</u>	<u>795,304,189</u>
Highways/Transportation					
Matched	559,808,746	646,379,837	918,604,539	848,229,860	912,441,754
Unmatched	241,713	188,008	193,384	566,376	774,645
	<u>560,050,459</u>	<u>646,567,845</u>	<u>918,797,923</u>	<u>848,796,236</u>	<u>913,216,399</u>
Health/Social/Rehabilitative Services					
Matched	154,266,823	192,638,801	210,886,564	157,685,457	181,823,280
Unmatched	290,677,715	331,438,047	364,713,440	426,709,386	296,985,411
	<u>444,944,538</u>	<u>524,076,848</u>	<u>575,600,004</u>	<u>584,394,843</u>	<u>478,808,691</u>
Revenue Sharing					
Unmatched	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unemployment Compensation					
Unmatched	131,653,713	133,005,784	135,005,304	147,654,505	154,445,309
	<u>131,653,713</u>	<u>133,005,784</u>	<u>135,005,304</u>	<u>147,654,505</u>	<u>154,445,309</u>
Public Safety/Law Enforcement					
Matched	9,303,042	15,237,372	28,625,694	33,825,249	55,723,226
Unmatched	36,313,006	15,249,131	9,670,370	13,257,533	189,337,749
	<u>45,616,048</u>	<u>30,486,503</u>	<u>38,296,064</u>	<u>47,082,782</u>	<u>245,060,975</u>
Natural Resources/Environmental					
Matched	18,664,086	22,769,843	23,070,720	25,506,925	32,825,463
Unmatched	11,850,307	11,063,058	13,479,966	13,714,302	20,787,711
	<u>30,514,393</u>	<u>33,832,901</u>	<u>36,550,686</u>	<u>39,221,227</u>	<u>53,613,174</u>
General Government					
Matched	2,116,181	57,168	53,055	1,582	6,218,497
Unmatched	1,419,473	3,211,012	216,335,751	19,131,169	22,807,739
	<u>3,535,654</u>	<u>3,268,180</u>	<u>216,388,806</u>	<u>19,132,751</u>	<u>29,026,236</u>
Other					
Matched	2,179,568	3,347,355	3,183,538	3,226,324	7,026,081
Unmatched	2,592,418	4,016,056	3,920,879	4,193,812	1,380,679
	<u>4,771,986</u>	<u>7,363,411</u>	<u>7,104,417</u>	<u>7,420,136</u>	<u>8,406,760</u>
TOTAL - MATCHED	1,932,614,546	2,216,203,617	2,542,207,526	2,648,637,291	2,929,567,818
TOTAL - UNMATCHED	<u>1,183,089,736</u>	<u>1,253,671,395</u>	<u>1,567,265,056</u>	<u>1,429,465,094</u>	<u>1,585,560,740</u>
GRAND TOTAL	<u>\$ 3,115,704,282</u>	<u>\$ 3,469,875,012</u>	<u>\$ 4,109,472,582</u>	<u>\$ 4,078,102,385</u>	<u>\$ 4,515,128,558</u>

* 1984 figures have been adjusted.

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TABLE 7
FEDERAL REVENUE BY AGENCY
FUNDS 1-899
Year Ended August 31

	1984*	1985	1986	1987	1988
Department of Human Services	\$1,287,345,828	\$1,454,877,420	\$1,474,594,524	\$1,676,740,837	\$1,837,246,825
Highways & Public Transportation	563,432,141	653,875,208	925,697,764	854,788,425	918,720,536
Texas Education Agency	594,950,735	626,589,110	699,329,963	699,304,368	785,697,748
Office of the Governor	3,469,943	3,205,294	4,973,886	5,946,088	252,950,678
Tx Economic Development Commission	122,631	29,691	55,967	0	198,815,214
Department of Health	125,101,632	142,896,109	153,785,754	157,041,643	171,654,393
Texas Employment Commission	131,650,961	133,005,784	135,005,304	147,654,505	154,445,309
Texas Rehabilitation Commission	90,977,713	94,116,854	101,507,813	103,834,116	130,704,137
Department of Community Affairs	139,127,999	195,039,705	230,541,528	237,242,829	67,954,844
All Others	179,524,699	166,239,837	383,980,079	195,549,574	-3,061,126
TOTAL, ALL AGENCIES	\$3,115,704,282	\$3,469,875,012	\$4,109,472,582	\$4,078,102,385	\$4,515,128,558

* 1984 figures have been adjusted

State Expenditures

Spending in Texas increased 8.9 percent in fiscal 1988, totaling \$19.3 billion compared to \$17.8 billion in fiscal 1987. This higher spending reflects the Legislature's efforts to maintain state services at fiscal 1987 levels. Fiscal 1988 spending also reflects higher expenditures required because of the state's continued efforts to meet court-ordered improvements to the state's prison and mental health systems.

Spending by Function (Tables 8 - 10)

State spending supports several broad "functions" of responsibility, such as education and services. Of the functions of state government, Texas spends by far the largest amount on education.

In fiscal 1988, the state poured \$9.0 billion into public education, up from \$8.6 billion in fiscal 1987. The majority of 1988 spending — \$8.3 billion — supported public schools and universities. The balance represents the state's contribution to teacher retirement. Fiscal 1988's higher spending came on the heels of a fiscal year in which education spending decreased.

Services, which include funding for welfare and mental health, state schools for mentally ill or troubled youths and correctional facilities, is the second-largest function of state spending. Services accounted for \$4.7 billion in state spending, increasing 10.9 percent from the \$4.2 billion spent in fiscal 1987.

Improvements to state facilities such as highways and parks increased 13.4 percent in fiscal 1988 — jumping from \$2.7 billion in fiscal 1987 to \$3.0 billion in fiscal 1988.

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TABLE 8
NET EXPENDITURES BY FUNCTION AND CLOSING CASH BALANCES
FUNDS 1-899
Year Ended August 31

	1984	1985	1986	1987	1988
ADMINISTRATIVE					
Executive Departments	\$ 372,763,316	\$ 392,905,046	\$ 424,530,575	\$ 401,981,131	\$ 511,174,365
Business Regulatory Commission	106,220,526	120,130,948	134,360,295	130,827,199	161,804,534
Legislative	44,383,241	48,707,382	42,631,391	47,779,911	47,881,441
Judicial	45,513,231	47,054,964	48,430,375	44,667,454	49,721,801
Total	568,880,314	608,798,340	649,952,636	625,255,695	770,582,141
SERVICES					
Welfare	2,315,710,019	2,421,818,215	2,517,857,871	2,870,681,737	3,021,684,269
Mental Health, State Homes & Corrections	864,077,112	929,570,099	1,011,723,303	967,421,415	1,171,520,451
Health and Sanitation	210,728,367	245,545,812	225,218,148	205,124,279	288,272,475
Law Enforcement	160,192,233	164,490,953	170,443,625	152,939,854	171,459,706
Total	3,550,707,731	3,761,425,079	3,925,242,947	4,196,167,285	4,652,936,901
IMPROVEMENTS					
Highway Maintenance and Construction	1,437,715,827	1,553,256,070	2,428,919,023	2,428,563,886	2,756,680,354
Natural Resources	138,424,738	151,909,954	156,909,765	148,203,898	163,820,523
Parks and Monuments	83,730,675	92,601,762	89,962,421	100,254,837	113,994,076
Total	1,659,871,240	1,797,767,786	2,675,791,209	2,677,022,621	3,034,494,953
EDUCATION					
Support to State and Local Education	6,697,513,750	7,921,515,254	7,899,868,790	7,863,945,605	8,258,586,443
State Contribution to Teacher Retirement	587,972,019	662,297,683	725,138,636	753,184,410	764,740,784
Total	7,285,485,769	8,583,812,937	8,625,007,426	8,617,130,015	9,023,327,227
OTHER EXPENDITURES					
Grants to Political Subdivisions	581,695,371	637,747,037	708,455,199	688,701,373	784,053,109
Payment of Public Debt	167,847,446	224,503,082	1,298,471,827	317,983,197	428,125,053
State Contribution to					
Employee Social Security	361,824,972	389,167,128	403,217,092	431,251,924	439,135,497
Employee Retirement	152,573,580	161,681,853	161,325,447	164,464,415	161,294,748
Miscellaneous	20,030,771	21,787,905	35,675,231	35,193,326	35,120,482
Total	1,283,972,140	1,434,887,005	2,607,144,796	1,637,594,235	1,847,728,889
TOTAL NET EXPENDITURES	<u>\$ 14,348,917,194</u>	<u>\$ 16,186,691,147</u>	<u>\$ 18,483,139,014</u>	<u>\$ 17,753,169,851</u>	<u>\$ 19,329,070,111</u>
Net Interfund Transfers and Investment Transactions	\$ 746,453,029	\$ 955,900,819	\$ 126,208,184	\$ 1,012,702,922	\$ 92,110,726
Expenditures from Petty Cash to State Treasury	34,706	66,657	333,220	107,828	49,814
Closing Net Cash Balances, August 31,					
State Treasury	2,048,614,861	2,071,074,028	1,860,283,729	935,176,923	1,920,948,509
Petty Cash	3,564,248	3,790,551	5,387,828	5,743,034	6,262,949
Total, Closing Net Cash Balances, Year Ended August 31,	2,052,179,109	2,074,864,579	1,865,671,557	940,919,957	1,927,211,458
TOTAL NET EXPENDITURES & CLOSING CASH BALANCES	<u>\$ 17,147,584,038</u>	<u>\$ 19,217,523,202</u>	<u>\$ 20,475,351,975</u>	<u>\$ 19,706,900,558</u>	<u>\$ 21,348,442,109</u>

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TABLE 9
PERCENTAGE OF NET EXPENDITURES BY FUNCTION
FUNDS 1-899

	Percentage of Total				
	1984	1985	1986	1987	1988
ADMINISTRATIVE					
Executive Departments	2.6 %	2.4 %	2.3 %	2.3 %	2.6 %
Business Regulatory Commissions	0.8	0.8	0.7	0.7	0.8
Legislative	0.3	0.3	0.2	0.3	0.3
Judicial	0.3	0.3	0.3	0.2	0.3
TOTAL	4.0	3.8	3.5	3.5	4.0
SERVICES					
Welfare	16.1	15.0	13.6	16.2	15.6
Mental Health, State Homes and Corrections	6.0	5.7	5.5	5.4	6.1
Health and Sanitation	1.5	1.5	1.2	1.2	1.5
Law Enforcement	1.1	1.0	0.9	0.9	0.9
TOTAL	24.7	23.2	21.2	23.7	24.1
IMPROVEMENTS					
Highway Maintenance and Construction	10.0	9.6	13.1	13.7	14.3
Natural Resources	1.0	0.9	0.9	0.8	0.8
Parks and Monuments	0.6	0.6	0.5	0.6	0.6
TOTAL	11.6	11.1	14.5	15.1	15.7
EDUCATION					
Support to State and Local Education	46.7	48.9	42.8	44.3	42.7
State Contribution to Teacher Retirement	4.1	4.1	3.9	4.2	3.9
TOTAL	50.8	53.0	46.7	48.5	46.6
OTHER EXPENDITURES					
Grants to Political Subdivisions	4.0	4.0	3.8	3.9	4.1
Payment of Public Debt	1.2	1.4	7.0	1.8	2.2
State Contribution to Employee Social Security	2.5	2.4	2.2	2.4	2.3
State Contribution to Employee Retirement	1.1	1.0	0.9	0.9	0.8
Miscellaneous	0.1	0.1	0.2	0.2	0.2
TOTAL	8.9	8.9	14.1	9.2	9.6
TOTAL NET EXPENDITURES	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

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TABLE 10
ANNUAL PERCENTAGE CHANGE IN NET EXPENDITURES BY FUNCTION
FUNDS 1-899

	Percentage Change from Prior Year			
	1985	1986	1987	1988
ADMINISTRATIVE				
Executive Departments	5.4 %	8.0 %	-5.3 %	27.2 %
Business Regulatory Commissions	13.1	11.8	-2.6	23.7
Legislative	9.7	-12.5	12.1	0.2
Judicial	3.4	2.9	-7.8	11.3
TOTAL	7.0	6.8	-3.8	23.2
SERVICES				
Welfare	4.6	4.0	14.0	5.3
Mental Health, State Homes and Corrections	7.6	8.8	-4.4	21.1
Health and Sanitation	16.5	-8.3	-8.9	40.5
Law Enforcement	2.7	3.6	-10.3	12.1
TOTAL	5.9	4.4	6.9	10.9
IMPROVEMENTS				
Highway Maintenance and Construction	8.0	56.4	0.0	13.5
Natural Resources	9.7	3.3	-5.5	10.5
Parks and Monuments	10.6	-2.9	11.4	13.7
TOTAL	8.3	48.8	0.0	13.4
EDUCATION				
Support to State and Local Education	18.3	-0.3	-0.5	5.0
State Contribution to Teacher Retirement	12.6	9.5	3.9	1.5
TOTAL	17.8	0.5	-0.1	4.7
OTHER EXPENDITURES				
Grants to Political Subdivisions	9.6	11.1	-2.8	13.8
Payment of Public Debt	33.8	478.4	-75.5	34.6
State Contribution to Employee Social Security	7.6	3.6	7.0	1.8
State Contribution to Employee Retirement	6.0	-0.2	1.9	-1.9
Miscellaneous	8.8	63.7	-1.4	-0.2
TOTAL	11.8	81.7	-37.2	12.8
TOTAL NET EXPENDITURES	12.8 %	14.2 %	-3.9 %	8.9 %

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Spending by Object
(Tables 11 - 13)

State spending also can be broken down into various items — or objects — of expenditures. Among these are salaries and wages, operating expenses and capital spending for highway construction.

The Foundation School Program, the main source of funding for public education, is traditionally the largest object of state spending. This year, \$4.9 billion was funneled to public educa-

tion through the Foundation School Program, which is administered by the Texas Education Agency. This reflects an increase of 2.1 percent from last fiscal year.

Paying state employees, including faculty at state colleges and universities, accounted for the second-largest chunk of state funds in fiscal 1988. Expansion of state programs required additional staff during fiscal 1988, increasing the amount spent on wages and salaries to \$3.9 billion, a 13.2 percent increase from 1987.

TABLE 11
NET EXPENDITURES BY OBJECT
FUNDS 1-899
Year Ended August 31

	1984	1985	1986	1987	1988
OBJECT CATEGORY					
Salaries and Wages	\$ 3,269,715,574	\$ 3,509,951,720	\$ 3,618,163,675	\$ 3,410,269,675	\$ 3,860,960,649
Other Personal Services	1,372,356,301	1,532,854,334	1,675,864,939	1,766,519,803	1,999,202,668
Consumable Supplies and Materials	362,415,919	411,136,967	411,742,479	369,959,015	332,509,819
Current and Recurring Operating Expenses	645,481,446	663,244,719	697,684,608	658,179,279	696,179,378
Assistance and Medical Care for Needy	1,849,505,164	1,919,705,902	1,992,541,049	2,370,167,029	2,517,904,223
Foundation School Program Grants	3,691,244,791	4,718,451,356	4,676,241,724	4,807,441,125	4,907,669,912
Other Public Education Grants	593,202,720	627,460,867	691,868,965	689,537,991	769,575,099
Grants to Higher Education	521,038,082	565,188,033	534,907,463	491,675,409	512,708,946
Other Grants	581,695,371	637,747,037	708,455,199	688,701,373	784,009,550
Payment of Principal on Indebtedness	74,729,000	80,263,790	1,148,085,413	74,255,283	121,950,695
Payment of Interest and Other Claims	94,404,470	145,136,702	158,926,090	246,512,883	307,337,942
Capital Outlay for Highways	788,557,285	836,169,759	1,519,246,782	1,556,938,760	1,877,989,163
Capital Outlay for Land and Buildings	242,938,361	236,206,253	287,698,563	248,706,528	238,405,142
Other Capital Outlay	261,632,710	303,173,708	361,712,065	374,305,698	402,666,925
TOTAL NET EXPENDITURES	\$ 14,348,917,194	\$ 16,186,691,147	\$ 18,483,139,014	\$17,753,169,851	\$19,329,070,111

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TABLE 12
PERCENTAGE OF NET EXPENDITURES BY OBJECT
FUNDS 1-899

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
OBJECT CATEGORY					
Salaries and Wages	22.8 %	21.7 %	19.6 %	19.2 %	20.0 %
Other Personal Services	9.6	9.5	9.1	9.9	10.3
Consumable Supplies and Materials	2.5	2.5	2.2	2.1	1.7
Current and Recurring Operating Expenses	4.5	4.1	3.8	3.7	3.6
Assistance and Medical Care for Needy	12.9	11.8	10.8	13.3	13.0
Foundation School Program Grants	25.7	29.2	25.3	27.1	25.4
Other Public Education Grants	4.1	3.9	3.7	3.9	4.0
Grants to Higher Education	3.6	3.5	2.9	2.8	2.7
Other Grants	4.1	3.9	3.8	3.9	4.1
Payment of Principal on Indebtedness	0.5	0.5	6.2	0.4	0.6
Payment of Interest and Other Claims	0.7	0.9	0.9	1.4	1.6
Capital Outlay for Highways	5.5	5.2	8.2	8.8	9.7
Capital Outlay for Land and Buildings	1.7	1.4	1.6	1.4	1.2
Other Capital Outlay	1.8	1.9	1.9	2.1	2.1
TOTAL NET EXPENDITURES	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

TABLE 13
ANNUAL PERCENTAGE CHANGE IN NET EXPENDITURES BY OBJECT
FUNDS 1-899

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
OBJECT CATEGORY				
Salaries and Wages	7.3 %	3.1 %	-5.7 %	13.2 %
Other Personal Services	11.7	9.3	5.4	13.2
Consumable Supplies and Materials	13.4	0.1	-10.1	-10.1
Current and Recurring Operating Expenses	2.8	5.2	-5.7	5.8
Assistance and Medical Care for Needy	3.8	3.8	19.0	6.2
Foundation School Program Grants	27.8	-0.9	2.8	2.1
Other Public Education Grants	5.8	10.3	-0.3	11.6
Grants to Higher Education	8.5	-5.4	-8.1	4.3
Other Grants	9.6	11.1	-2.8	13.8
Payment of Principal on Indebtedness	7.4	1,330.4	-93.5	64.2
Payment of Interest and Other Claims	53.7	9.5	55.1	24.7
Capital Outlay for Highways	6.0	81.7	2.5	20.6
Capital Outlay for Land and Buildings	-2.8	21.8	-13.6	-4.1
Other Capital Outlay	15.9	19.3	3.5	7.6
TOTAL NET EXPENDITURES	12.8 %	14.2 %	-3.9 %	8.9 %

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Flow of Funds to Local Governments
(Table 14)

In fiscal 1988, Texas channeled \$7.7 billion from state and federal sources to local governments for a variety of program categories.

Education is by far the largest category of state and federal funds flowing to local governments. A total of \$6.1 billion was sent to local governments to support education programs in fiscal 1988. Local school districts receive Foundation School Program funding as well as money for programs such as Distributive Education and the School Lunch Program.

State and federal dollars also find their way to local governments to help fund highway and transportation programs for local road, airport and public transit projects and services. Local law enforcement, traffic safety, civil defense and

disaster relief programs are supported through public safety grants.

Local governments receive funding in the General Government, Social Services and Natural Resources category for an assortment of programs which fund everything from administrative functions to services for the poor and elderly, from parks and recreation areas to pollution control programs.

The Shared Revenue category reflects money collected from the Mixed Drinks Gross Receipts Tax and allocated to cities and counties. Taxes Collected in Trust include local sales and use taxes as well as metropolitan transit authority taxes which are collected by the Comptroller and distributed to local governments.

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TABLE 14
FLOW OF FUNDS TO LOCAL GOVERNMENTS
Year Ended August 31, 1988

	Cities	Counties	Metropolitan Transit Authorities	Junior Colleges	School Districts	Total
STATE GRANTS						
Highways/Transportation	\$ 1,788,777	\$ 7,580,790	\$	\$	\$	\$ 9,369,567
Public Safety	7,246,586	10,741,514				17,988,100
Education				428,293,702	4,935,813,679	5,364,107,381
General Government/ Social Services/ Natural Resources	16,769,034	17,929,873				34,698,907
TOTAL	25,804,397	36,252,177		428,293,702	4,935,813,679	5,426,163,955
FEDERAL GRANTS						
Highways/Transportation	1,054,305	894,629				1,948,934
Public Safety	65,668,032	24,132,559				89,800,591
Education				2,350,411	741,431,332	743,781,743
General Government/ Social Services/ Natural Resources	38,349,891	12,542,538				50,892,429
TOTAL	105,072,228	37,569,726		2,350,411	741,431,332	886,423,697
SHARED REVENUE						
Mixed Drinks						
Gross Receipts Tax	20,510,194	21,957,872				42,468,066
TOTAL	20,510,194	21,957,872				42,468,066
TAXES COLLECTED IN TRUST						
City Sales Tax	915,971,077					915,971,077
MTA Tax			420,278,479			420,278,479
TOTAL	915,971,077		420,278,479			1,336,249,556
TOTAL FUNDS TO LOCAL GOVERNMENTS	\$ 1,067,357,896	\$ 95,779,775	\$ 420,278,479	\$ 430,644,113	\$ 5,677,245,011	\$ 7,691,305,274

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Financial Condition

Cash Condition

(Tables 15 - 17)

Texas started fiscal 1988 with an opening cash balance of \$1.7 billion in all funds. The ending cash balance in all funds on August 31, 1988, was \$2.7 billion.

Table 15 shows receipts, spending and ending cash balances in each fund category.

The all-funds ending cash balance does not represent cash available for general state spending.

TABLE 15
STATEMENT OF CASH CONDITION
Year Ended August 31, 1988

	General Revenue (001)	Special Revenue (002-899)	Total (1-899)	Trust & Suspense (900-999)	Total All Funds
FUND BALANCE - SEPTEMBER 1, 1987					
Cash in State Treasury	\$- 745,222,805	\$ 1,680,399,728	\$ 935,176,923	\$ 741,539,480	\$ 1,676,716,403
Cash in Petty Cash Accounts	1,444,132	4,298,902	5,743,034	16,699	5,759,733
	-743,778,673	1,684,698,630	940,919,957	741,556,179	1,682,476,136
NET REVENUE					
Tax Collections	12,091,560,995	273,057,930	12,364,618,925	0	12,364,618,925
Licenses and Fees	318,050,593	1,066,058,805	1,384,109,398	73,188,590	1,457,297,988
Interest Income	-16,869,547	1,185,875,327	1,169,005,780	1,861,225,484	3,030,231,264
Federal Funding	89,845,025	4,425,283,533	4,515,128,558	0	4,515,128,558
Land Income: Rents, Royalties, Sales	5,615,777	282,983,172	288,598,949	15,918	288,614,867
Other Net Revenue	122,518,289	552,972,524	685,490,813	382,124,369	1,067,615,182
TOTAL NET REVENUE	12,610,721,132	7,796,231,291	20,406,952,423	2,316,554,361	22,723,506,784
OTHER SOURCES					
Repayment of Loans	75,537	64,224,697	64,300,234	445,377,307	509,677,541
Bond Sale Proceeds	0	423,141,369	423,141,369	0	423,141,369
Proceeds From Sale of Cash Management Notes	0	1,691,250,000	1,691,250,000	0	1,691,250,000
Sale/Redemption of Investments	47	11,151,826,678	11,151,826,725	8,908,100,366	20,059,927,091
School Bus Repayments	0	45,583,656	45,583,656	0	45,583,656
Deposits to Trust and Suspense	-2,633	23,922,687	23,920,054	6,466,165,001	6,490,085,055
Direct Deposit Transfers	0	0	0	1,186,783,559	1,186,783,559
Departmental Transfers	283,361,576	59,132,080	342,493,656	272,009	342,765,665
Operating Fund Transfers	-3,335,568,868	6,898,573,243	3,563,004,375	821,773,348	4,384,777,723
Residual Equity Transfers	80,665,997	-73,607,990	7,058,007	-7,058,007	0
TOTAL OTHER SOURCES	-2,971,468,344	20,284,046,420	17,312,578,076	17,821,413,583	35,133,991,659
TOTAL REVENUE AND OTHER SOURCES	\$ 9,639,252,788	\$ 28,080,277,711	\$ 37,719,530,499	\$ 20,137,967,944	\$ 57,857,498,443

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TABLE 15 (Continued)
STATEMENT OF CASH CONDITION
Year Ended August 31, 1988

	General Revenue (001)	Special Revenue (002-899)	Total (1-899)	Trust & Suspense (900-999)	Total All Funds
NET EXPENDITURES					
Legislative	\$ 47,881,441	\$ 0	\$ 47,881,441	\$ 0	\$ 47,881,441
Judicial	36,353,294	13,368,507	49,721,801	0	49,721,801
Executive	249,996,572	261,177,793	511,174,365	7,714,611	518,888,976
Law Enforcement	11,230,450	160,229,256	171,459,706	0	171,459,706
Business Regulation	83,584,532	78,220,002	161,804,534	468,824	162,273,358
Health and Regulation	213,276,050	74,996,425	288,272,475	0	288,272,475
Natural Resources	138,672,119	25,148,404	163,820,523	23,258	163,843,781
Highway Maintenance & Construction	100,707	2,756,579,647	2,756,680,354	0	2,756,680,354
Mental Health, State					
Homes & Corrections	1,121,669,021	49,851,430	1,171,520,451	0	1,171,520,451
Support to State and Local Education	2,083,521,418	6,175,065,025	8,258,586,443	0	8,258,586,443
Parks and Monuments	15,267,224	98,726,852	113,994,076	675,926	114,670,002
Welfare	38,250,614	2,983,433,655	3,021,684,269	70,035,537	3,091,719,806
Payment of Public Debt	54,874,892	373,250,161	428,125,053	859,896,568	1,288,021,621
Employees Retirement	83,220,065	78,074,683	161,294,748	355,419	161,650,167
Employees Social Security	279,588,432	159,547,065	439,135,497	1,463,179	440,598,676
Grants to Political Subdivisions	236,403,917	547,649,192	784,053,109	898	784,054,007
Contributions to Teacher Retirement	763,631,389	1,109,395	764,740,784	18,723,909	783,464,693
Miscellaneous	21,808,509	13,311,973	35,120,482	40,610	35,161,092
TOTAL NET EXPENDITURES	5,479,330,646	13,849,739,465	19,329,070,111	959,398,739	20,288,468,850
OTHER USES					
Repayment of Loans	243,796	23,767,116	24,010,912	5,800	24,016,712
Repayment of Cash Management Notes	0	1,250,000,000	1,250,000,000	0	1,250,000,000
Purchase of Securities	-78	11,929,096,923	11,929,096,845	11,694,458,540	23,623,555,385
Purchases for Resale	4,216,244	75,531,838	79,748,082	0	79,748,082
Misc. Nongovernmental Expenditures	0	45,822,654	45,822,654	0	45,822,654
Trust and Suspense Payments	-10,455	39,095,084	39,084,629	5,160,118,527	5,199,203,156
Teacher & Employee					
Retirement Payments	7,093,082	25,000	7,118,082	1,058,458,933	1,065,577,015
Direct Deposit Transfers	0	0	0	1,186,783,559	1,186,783,559
Departmental Transfers	45,499,540	279,465,550	324,965,090	1,861,495	326,826,585
Operating Fund Transfers	3,244,400,261	460,442,248	3,704,842,509	7,679,630	3,712,522,139
TOTAL OTHER USES	3,301,442,390	14,103,246,413	17,404,688,803	19,109,366,484	36,514,055,287
TOTAL EXPENDITURES AND OTHER USES	8,780,773,036	27,952,985,878	36,733,758,914	20,068,765,223	56,802,524,137
Petty Cash Accounts Opened	108,744	460,985	569,729	5,800	575,529
Petty Cash Accounts Closed	-32,619	-17,195	-49,814	0	-49,814
FUND BALANCE - YEAR ENDED AUGUST 31, 1988	\$ 114,777,204	\$ 1,812,434,253	\$ 1,927,211,457	\$ 810,764,700	\$ 2,737,976,157
CASH IN STATE TREASURY (1)	113,256,947	1,807,691,561	1,920,948,508	810,742,201	2,731,690,709
CASH IN PETTY CASH ACCOUNTS	1,520,257	4,742,692	6,262,949	22,499	6,285,448

(1) Note 2b

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Some of this money is designated for specific purposes. For example, earnings and employee contributions to teacher and employee retirement accounts can be used only for retirement benefits or returned to employees leaving state service.

Also, agencies may have contracts to buy goods or services, but because the state operates

on a cash-basis accounting system, a debit is not recorded until money actually is spent.

The best reflection of the state's fiscal health is the General Revenue Fund 001 cash balance. The General Revenue Fund opened fiscal 1988 with a deficit of \$745.2 million and closed with a \$113.3 million cash balance.

TABLE 16
SUMMARY OF CASH CONDITION BY FUND GROUP

	Net Cash Balance 9/1/87	Revenue ⁽¹⁾	Expenditures ⁽¹⁾	Net Cash Balance 8/31/88
GROUP 1: General State Operating and Disbursing Funds	\$ -281,147,673	\$ 17,896,083,233	\$ 16,970,024,339	\$ 644,911,221
GROUP 2: Constitutional Funds Expend- able for Specific Purposes	986,882,784	6,137,253,605	6,517,226,078	606,910,311
GROUP 3: Federal Funds	110,487,323	1,544,565,634	1,521,049,442	134,003,515
GROUP 4: Trust or Pledged Funds	1,132,792	7,129,160,772	6,678,229,218	452,064,346
GROUP 5: Constitutional Nonexpendable Funds	80,557,623	4,901,535,616	4,936,183,385	45,909,854
GROUP 6: Tax Clearance Funds	32,319,705	97,449,686	94,182,495	35,586,896
GROUP 7: Petty Cash Funds	5,559,734	575,529	49,814	6,285,449
GROUP 8: Trust Funds	620,975,179	18,916,128,158	18,889,146,733	647,956,604
GROUP 9: Suspense Funds	125,508,669	1,235,321,739	1,196,482,447	164,347,961
TOTAL CASH, ALL FUNDS	\$ 1,682,476,136	\$ 57,858,073,972 ⁽²⁾	\$ 56,802,573,951 ⁽³⁾	\$ 2,737,976,157

⁽¹⁾ Revenue and Expenditures include Interfund Transfers and Investment Transactions.

⁽²⁾ Includes a \$575,529 increase to Petty Cash accounts.

⁽³⁾ Includes a \$49,814 decrease to Petty Cash accounts.

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TABLE 17
SUMMARY OF FINANCIAL CONDITION
FUNDS 1-899
Year Ended August 31

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Opening Cash Balance	\$ 2,225,310,986	\$ 2,052,179,109	\$ 2,074,864,579	\$ 1,865,671,557	\$ 940,919,957
Net Revenue	14,921,949,380	17,165,051,133	18,398,556,900	17,840,765,967	20,406,952,423
Receipts to Petty Cash Accounts	<u>323,672</u>	<u>292,960</u>	<u>1,930,496</u>	<u>463,034</u>	<u>569,729</u>
Total Cash Available	17,147,584,038	19,217,523,202	20,475,351,975	19,706,900,558	21,348,442,109
Less:					
Net Expenditures	14,348,917,194	16,186,691,147	18,483,139,014	17,753,169,851	19,329,070,111
Net Interfund Transfers and Investments Transactions	746,453,029	955,900,819	126,208,184	1,012,702,922	92,110,727
Expenditures from Petty Cash Accounts	<u>34,706</u>	<u>66,657</u>	<u>333,220</u>	<u>107,828</u>	<u>49,814</u>
Closing Net Cash Balance Funds 1-899	2,052,179,109	2,074,864,579	1,865,671,557	940,919,957	1,927,211,457
Investments in State Treasury	<u>21,341,630,945</u>	<u>23,149,866,997</u>	<u>26,702,535,729</u>	<u>30,317,827,356</u>	<u>33,817,530,852</u>
Total Cash and Investments	23,393,810,054	25,224,731,576	28,568,207,286	31,258,747,313	35,744,742,309
Suspense and Trust Cash	530,224,223	633,839,622	659,242,770	745,694,548	581,553,007
Securities in Trust with State Treasury	3,021,915,516	3,203,561,826	3,013,383,710	1,615,533,720	1,342,428,550
Account with Federal Treasury	<u>0</u>	<u>10,608,140</u>	<u>338,000</u>	<u>806,000</u>	<u>230,774,059</u>
TOTAL CASH, INVESTMENTS AND SECURITIES	<u><u>\$ 26,945,949,793</u></u>	<u><u>\$ 29,072,741,164</u></u>	<u><u>\$ 32,241,171,766</u></u>	<u><u>\$ 33,620,781,581</u></u>	<u><u>\$ 37,899,497,925</u></u>

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Investment Accounts

(Tables 18 - 19)

State agencies had investments worth \$33.8 billion deposited in the State Treasury at the close of fiscal 1988.

Various agencies are authorized by law or by the Constitution to invest fund balances in securities. These securities are recorded as paper assets of the fund.

Some of the state funds with investment

authority are constitutional, nonexpendable funds. Principal in these funds cannot be appropriated for state spending — only earnings on investments can be appropriated.

For example, assets of the Permanent School Fund 044 cannot be spent, but any income earned on the assets supports public education through the Available School Fund 002.

TABLE 18
SUMMARY OF INVESTMENTS
ALL FUNDS

	Balance 9/1/87	Increase/ Decrease	Balance 8/31/88
TRUST ACCOUNT			
City, County and District Bonds	\$ 367,685,278	\$ 97,947,466	\$ 465,632,744
State Bonds	1,000,000	-1,000,000	0
U.S. Government Securities	8,657,423,577	116,867,689	8,774,291,266
Notes & Other Evidence of Indebtedness	4,956,305,440	2,708,060,211	7,664,365,651
Corporate Obligations	9,375,777,989	-651,152,957	8,724,625,032
Corporate Stock	7,438,610,333	1,401,338,255	8,839,948,588
Loans to Political Subdivisions	3,394,629	410,978	3,805,607
Discount on Investments	-603,679,743	-175,951,884	-779,631,627
Premium on Investments	121,309,853	3,183,738	124,493,591
TOTAL NET INVESTMENTS	<u>\$ 30,317,827,356</u>	<u>\$ 3,499,703,496</u>	<u>\$ 33,817,530,852</u>

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TABLE 19
ASSET DISTRIBUTION OF INVESTMENT FUNDS
Year Ended August 31, 1988
(Amounts in Thousands)

	Teacher Retirement System Fund 960	State Employees Retirement Fund 955	Permanent School Fund 044	Permanent University Fund 045	Water Development Fund 351	Veterans Land Program	All Other Funds	Total All Funds
City, County and District Bonds	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 440,385	\$ 0	\$ 15,248	\$ 465,633
State Bonds	0	0	0	0	0	0	0	0
U. S. Government Securities	3,140,900	2,103,185	1,685,192	489,042	215,885	697,379	442,708	8,774,291
Notes and Other Evidence of Indebtedness	5,522,779	845,146	365,550	473,410	0	0	457,481	7,664,366
Corporate Obligations	3,592,727	974,572	2,839,744	1,131,872			185,710	8,724,625
Corporate Stock	5,250,034	992,370	1,591,687	1,005,854	0	0	4	8,839,949
Loans to Political Subdivisions	0	0	0	0	0	0	3,806	3,806
Discount on Investments	-493,774	-151,934	-54,167	-55,059	424	-8,152	-16,970	-779,632
Premium on Investments	69,418	43,767	32	1,365	-86	8,581	1,416	124,493
TOTAL FUND BALANCE	\$ 17,092,084	\$ 4,807,106	\$ 6,428,038	\$ 3,046,484	\$ 656,608	\$ 697,808	\$ 1,089,403	\$ 33,817,531

Bonded Indebtedness

(Tables 20 - 24)

The Texas Constitution authorizes the state to issue bonds to finance several specific programs.

Table 20 details three types of these bonds — General Obligation Bonds, Permanent University Fund Bonds and Higher Education Constitutional Bonds.

Bonded indebtedness from these three types of bonds totaled \$3.3 billion on August 31, 1988. This is a 10.8 percent increase over the \$2.9 billion in debt on these bonds at the close of fiscal 1987.

General Obligation Bonds

Nine categories of general obligation bonds, backed by the full faith and credit of the state, are authorized by the Constitution.

Veterans Land Bonds totaled \$666.2 million in fiscal 1988 — a .06 percent decrease from the \$705 million in Veterans Land Bonds issued through August 31, 1987. Veterans Land Bond proceeds are used to buy land which is resold to qualified Texas veterans under the Veterans Land Program.

Veterans Housing Assistance Bonds amounted to \$718.1 million in fiscal 1988. Money raised from the sale of these bonds is loaned to qualified Texas veterans to purchase homes.

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TABLE 20
STATEMENT OF BONDED INDEBTEDNESS (PRINCIPAL)
Year Ended August 31, 1988

	Outstanding 9/1/87	New Issues	Retired	Refunded	Outstanding 8/31/88	Increase/ Decrease
GENERAL OBLIGATION BONDS						
Veterans Bonds ⁽¹⁾	\$ 1,440,745,000	\$ 0	\$ 56,490,000	\$ 0	\$ 1,384,255,000	\$ -56,490,000
Water Development Bonds ⁽²⁾	493,082,000	119,447,500	16,785,000	0	595,744,500	102,662,500
Park Development Bonds	31,250,000	0	1,450,000	0	29,800,000	-1,450,000
College Student Loan Bonds	106,915,000	0	9,075,000	0	97,840,000	-9,075,000
Farm and Ranch Loan Security Bonds	10,000,000	0	0	0	10,000,000	0
Texas Public Finance Authority Bonds	0	285,430,000	0	0	285,430,000	285,430,000
TOTAL GENERAL OBLIGATION BONDS	2,081,992,000	404,877,500	83,800,000	0	2,403,069,500	321,077,500
PERMANENT UNIVERSITY FUND BONDS						
Texas A & M University	220,690,000	55,000,000	1,510,000	50,000,000	224,180,000	3,490,000
University of Texas	427,420,000	125,000,000	10,320,000	100,000,000	442,100,000	14,680,000
TOTAL PERMANENT UNIVERSITY FUND BONDS	648,110,000	180,000,000	11,830,000	150,000,000	666,280,000	18,170,000
HIGHER EDUCATION CONSTITUTIONAL BONDS	220,190,000	0	21,070,000	0	199,120,000	-21,070,000
TOTAL ALL BONDS	\$ 2,950,292,000	\$ 584,877,500	\$ 116,700,000	\$ 150,000,000	\$ 3,268,469,500	\$ 318,177,500

⁽¹⁾ Includes both Veterans Land Bonds and Veterans Housing Bonds

⁽²⁾ Includes accretion on compound interest notes

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Farm and Ranch Loan Bonds can be used to provide loans of up to \$250,000 to qualified Texas residents for the purchase of farms or ranches. None of these bonds were issued during fiscal 1988.

Water Development Bonds added up to \$595.7 million on August 31, 1988. These bonds provide capital for loans to local governments

for water and sewer projects and capital for the state's share in reservoirs.

Park Development Bond debt totaled \$29.8 million in fiscal 1988. These bonds are sold to finance the purchase and improvement of state park sites. Park entrance fees and investment income are applied to the bond debt and interest.

TABLE 21
SUMMARY OF NET REVENUE AVAILABLE FOR
GENERAL OBLIGATION DEBT SERVICE
ALL FUNDS
Year Ended August 31, 1988

Receipt Type	Total Revenue	Revenue of Constitutional & Federal Funds	Balance Available for Debt Service
Tax Collections	\$ 12,364,618,925	\$ 1,979,369,145	\$ 10,385,249,780
Business/Professional Fees	173,231,732	735,425	172,496,307
Noncommercial Permits & Fees	1,006,184,409	652,790,821	353,393,588
Violations, Fines & Penalties	89,186,594	326,061	88,860,533
State Service Fees	270,394,991	458,775	269,936,216
Sales, Rentals & Repayments	260,129,225	187,621,533	72,507,692
Donations & Grants	3,722,796	39,773	3,683,023
Transfers	5,619,513,396	5,619,513,396	0
Interagency Sales of Goods & Services	294,813,551	294,813,551	0
Investment Transactions	22,284,202,350	22,284,202,350	0
Federal Receipts	4,515,128,558	4,515,128,558	0
Interest/Dividends	3,640,497,880	1,298,319,101	2,342,178,779
Land Income	280,628,118	271,004,773	9,623,345
Other Receipts	119,783,556	591,860	119,191,696
Trust Receipts	6,935,462,362	6,935,462,362	0
TOTAL NET REVENUE AND INTERFUND TRANSFERS	\$ 57,857,498,443	\$ 44,040,377,484	\$ 13,817,120,959

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TABLE 22
GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS

Fiscal Year	Veterans Bonds ⁽¹⁾		Water Development Bonds		Park Development Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
1989	\$ 64,225,000	\$ 108,099,348	\$ 17,525,000	\$ 39,715,170	\$ 500,000	\$ 2,379,875
1990	65,720,000	102,735,265	19,445,000	37,904,884	500,000	2,333,625
1991	74,460,000	96,853,435	21,820,000	36,691,301	1,000,000	2,264,250
1992	71,535,000	90,788,649	25,480,000	35,239,581	1,000,000	2,171,750
1993	72,790,000	85,045,018	26,810,000	33,530,779	1,500,000	2,056,125
1994	75,010,000	79,111,821	29,250,000	31,758,729	1,500,000	1,917,375
1995	75,155,000	73,130,043	31,325,000	29,763,134	1,500,000	1,780,500
1996	73,335,000	67,279,365	33,660,000	27,736,431	2,000,000	1,639,000
1997	78,280,000	61,269,180	36,950,000	25,460,871	2,000,000	1,489,000
1998	80,075,000	54,992,251	42,350,000	22,878,195	3,000,000	1,296,750
1999	80,090,000	48,711,784	18,530,624	40,182,671	3,000,000	1,064,250
2000	83,185,000	42,258,268	24,202,245	25,638,195	3,500,000	808,000
2001	86,205,000	35,660,070	31,905,000	18,156,518	4,000,000	508,000
2002	87,685,000	29,045,405	34,145,000	16,024,452	4,800,000	174,000
2003	85,160,000	22,476,350	36,560,000	13,707,571		
2004	48,045,000	16,993,300	39,150,000	11,192,408		
2005	7,800,000	14,825,000	41,830,000	8,559,905		
2006	8,600,000	14,169,000	31,245,000	5,720,815		
2007	9,400,000	13,437,250	33,510,000	3,546,500		
2008	10,000,000	12,637,000	11,095,000	1,271,163		
2009	11,000,000	11,770,750	8,956,631	476,726		
2010	12,000,000	10,822,000				
2011	13,000,000	9,790,750				
2012	15,000,000	8,632,000				
2013	16,000,000	7,345,500				
2014	17,500,000	5,955,250				
2015	19,000,000	4,440,500				
2016	21,000,000	2,780,500				
2017	23,000,000	954,500				
	<u>\$ 1,384,255,000</u>	<u>\$ 1,132,009,552</u>	<u>\$ 595,744,500</u>	<u>\$ 465,155,999</u>	<u>\$ 29,800,000</u>	<u>\$ 21,882,500</u>

⁽¹⁾ Includes both Veterans Land Bonds and Veterans Housing Bonds.

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TABLE 22 (Continued)
GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS

College Student Loan Bonds		Farm & Ranch Loan Security Bonds		Texas Public Finance Authority Bonds		Total General Obligation Bonds
Principal	Interest	Principal	Interest	Principal	Interest	
\$ 9,455,000	\$ 4,964,026	\$	\$ 900,000	\$	\$ 21,355,145	\$ 269,118,564
9,765,000	4,438,468		900,000	6,700,000	20,876,070	271,218,312
10,135,000	3,908,068		900,000	7,200,000	20,240,808	275,472,862
10,500,000	3,356,706		900,000	7,800,000	19,558,420	268,330,106
10,895,000	2,797,693		900,000	8,300,000	18,851,708	263,476,323
11,360,000	2,214,648		900,000	8,900,000	18,105,370	260,027,943
11,800,000	1,636,655		900,000	9,600,000	17,310,708	253,901,040
8,460,000	1,046,103	10,000,000	450,000	10,300,000	16,456,920	252,362,819
8,150,000	631,800			11,000,000	15,654,220	240,885,071
7,320,000	283,793			11,800,000	14,899,520	238,895,509
				12,600,000	14,079,520	218,258,849
				13,500,000	13,187,445	206,279,153
				14,500,000	12,214,670	203,149,258
				15,600,000	11,153,395	198,627,252
				16,800,000	9,993,570	184,697,491
				18,000,000	8,731,170	142,111,878
				19,300,000	7,370,620	99,685,525
				20,800,000	5,905,095	86,439,910
				22,500,000	4,316,570	86,710,320
				24,100,000	2,652,370	61,755,533
				26,130,000	907,535	59,241,642
						22,822,000
						22,790,750
						23,632,000
						23,345,500
						23,455,250
						23,440,500
						23,780,500
						23,954,500
<u>\$ 97,840,000</u>	<u>\$ 25,277,960</u>	<u>\$ 10,000,000</u>	<u>\$ 6,750,000</u>	<u>\$ 285,430,000</u>	<u>\$ 273,820,849</u>	<u>\$ 4,327,966,360</u>

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TABLE 23
PERMANENT UNIVERSITY FUND BOND
DEBT SERVICE REQUIREMENTS

Fiscal Year	A & M System		UT System		Total Permanent University Fund Bonds
	Principal	Interest	Principal	Interest	
1989	\$ 1,130,000	\$ 17,594,486	\$ 14,895,000	\$ 36,175,460	\$ 69,794,946
1990	2,365,000	17,253,602	13,420,000	35,069,495	68,108,097
1991	3,015,000	17,106,459	14,920,000	34,047,595	69,089,054
1992	28,725,000	16,907,959	15,475,000	32,961,935	94,069,894
1993	4,490,000	14,577,394	17,095,000	31,722,835	67,885,229
1994	5,820,000	14,257,824	17,775,000	30,457,973	68,310,797
1995	6,720,000	13,836,296	18,520,000	29,181,748	68,258,044
1996	7,700,000	13,333,976	19,330,000	27,814,888	68,178,864
1997	8,770,000	12,743,411	20,720,000	26,357,828	68,591,239
1998	10,800,000	12,060,056	21,715,000	24,761,848	69,336,904
1999	11,875,000	11,213,411	22,815,000	23,053,965	68,957,376
2000	13,055,000	10,266,316	24,015,000	21,213,560	68,549,876
2001	14,345,000	9,208,271	32,815,000	19,253,240	75,621,511
2002	15,755,000	8,029,946	33,395,000	16,564,705	73,744,651
2003	16,705,000	6,710,628	36,325,000	13,592,550	73,333,178
2004	18,170,000	5,512,628	44,925,000	10,323,300	78,930,928
2005	19,740,000	4,215,950	48,945,000	6,280,050	79,181,000
2006	10,775,000	2,800,000		1,875,000	15,450,000
2007	11,640,000	1,938,000		1,875,000	15,453,000
2008	12,585,000	1,006,800		1,875,000	15,466,800
2009 and beyond			25,000,000	13,125,000	38,125,000
	<u>\$ 224,180,000</u>	<u>\$ 210,573,413</u>	<u>\$ 442,100,000</u>	<u>\$ 437,582,975</u>	<u>\$ 1,314,436,388</u>

College Student Loan Bonds are sold to raise funds for loans to eligible Texas college students. This bond category had \$97.8 million outstanding at the close of fiscal 1988.

Farm and Ranch Security Bonds totaled \$10 million in fiscal 1988. Proceeds from these bonds guarantee loans for farm and ranch land, mortgages and deeds of trust. They also advance to borrowers a percentage of the principal and interest due on farm and ranch loans.

The state also issued Texas Public Finance Authority General Obligation Bonds in fiscal 1988 — to the tune of \$285.4 million. These

bonds are sold to finance the acquisition, construction or equipping of new state facilities, or major repair of existing facilities.

Texas has authorized the sale of Supercollider Bonds to finance eligible projects necessary or incidental to the proposed superconducting supercollider high-energy research facility. None of those bonds have been issued.

In programs that involve loans, repayment of those loans goes toward retiring the bonds with interest. In programs involving land sales, proceeds from those sales retire the bonded indebtedness.

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If revenue from the various bond programs doesn't cover principal and interest payments, the Constitution provides for the appropriation of the amount needed to meet the outstanding debt requirement. Appropriations for this purpose would be made from nondedicated state revenue.

The Constitution limits the amount of bonds that can be issued in any of the general obligation categories. As of August 31, 1988, the following bonds had been authorized but not issued:

Veterans Land Bonds	\$ 200,000,000
Veteran Housing Bonds	250,000,000
Farm and Ranch	
Loan Bonds	500,000,000
Water Development Bonds	1,150,670,000
College Student Loan Bonds	79,500,000
Park Development Bonds	29,250,000
Farm and Ranch Loan	
Security Bonds	0
Texas Public Finance	
Authority	214,570,000
Supercollider Bonds	500,000,000
TOTAL	\$2,923,990,000

Permanent University Fund Bonds

Permanent University Fund (PUF) Bonds are sold to build, equip or buy buildings or to finance other permanent improvements for the University of Texas and Texas A&M University systems.

Debt service payments on these bonds are made from income on the Permanent University Fund. Permanent University Fund debt may not total more than 30 percent of the value of the Permanent University Fund — excluding real estate.

Higher Education Constitutional Bonds

Higher Education Constitutional Bonds are sold for purposes similar to PUF Bonds. They are used to build, equip or buy buildings or to finance other improvements to public universities outside the University of Texas and Texas A&M systems.

The Texas Constitution provides for the appropriation of \$100 million of the first money coming into the State Treasury not otherwise appropriated for the purpose of acquiring land, constructing and equipping buildings, major building repairs and rehabilitation, and acquiring capital equipment. Only 50 percent of this money may be pledged for debt service.

TABLE 24
HIGHER EDUCATION CONSTITUTIONAL BOND
DEBT SERVICE REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Higher Education Constitutional Bonds</u>
1989	\$ 23,440,000	\$ 12,939,660	\$ 36,379,660
1990	25,065,000	11,339,860	36,404,860
1991	26,835,000	9,605,959	36,440,959
1992	28,290,000	7,740,414	36,030,414
1993	29,590,000	5,755,535	35,345,535
1994	31,740,000	3,630,467	35,370,467
1995	34,160,000	1,202,029	35,362,029
TOTAL	\$ 199,120,000	\$ 52,213,924	\$ 251,333,924

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TABLE 25
SECURITIES DEPOSITED IN TRUST

	Balance 9/1/87	Increase/ Decrease	Balance 8/31/88
Trust Account			
DEPOSITORY ACCOUNTS			
910 Time Depository Bonds Guaranty Account	\$ 1,106,905,000	\$-253,105,000	\$ 853,800,000
912 Higher Education Depository Guaranty Trust Account	49,996,000	-3,834,000	46,162,000
915 Agencies and Boards Depository Guaranty Trust Account	250,000	100,000	350,000
925 Texas Employment Commission Depository Bonds Guaranty Account	61,920,000	-3,300,000	58,620,000
TAX BOND ACCOUNTS			
904 Motor Fuels Distributors Bond Guaranty Account	31,000	-1,000	30,000
905 Foreign Corporation Franchise Guaranty Account	13,558	0	13,558
956 Cigar and Tobacco Products Bond Account	193,971	-97,000	96,971
962 Sales Tax Guaranty Account	8,244	-3,000	5,244
PUBLIC PROTECTION ACCOUNTS			
476 Radiation and Perpetual Care Fund	136,467,447	-31,916,369	104,551,078
908 Bond and Investment Companies Account	215,000	0	215,000
916 Building and Loan Associations Companies Account	100,000	0	100,000
921 Life, Health, Accident and Casualty Insurance Companies Account	255,158,892	13,895,166	269,054,058
940 Motor Vehicle Proof of Responsibility Account	272,000	120,000	392,000
949 Automobile Service Club Account	125,000	75,000	200,000
991 Texas Deferred Compensation Guaranty Account	3,435,000	2,725,000	6,160,000
ESCHEAT ACCOUNTS			
551 Unclaimed Money Fund	442,608	2,236,033	2,678,641
TOTAL SECURITIES	<u>\$ 1,615,533,720</u>	<u>\$-273,105,170</u>	<u>\$ 1,342,428,550</u>

Securities Deposited in Trust

(Table 25)

Texas had \$1.3 billion worth of securities held in trust on August 31, 1988. There are several types of trust accounts held by the State Treasurer.

Depository Accounts hold securities used as collateral by the State Treasurer against state money deposited in state-approved depository banks. The State Depository Board approves securities in the Depository Accounts. Board members are the State Treasurer, the Comptroller of Public Accounts, the State Banking Commissioner and a citizen appointed by the Governor.

The balances of Depository Accounts, plus the amount of FDIC coverage on treasury deposits, meet the 100 percent collateral requirement for treasury deposits.

Tax Bond Accounts hold securities deposited by taxpayers to insure payment of taxes. The balance in these accounts is only a portion of the total amount pledged against tax payments, since other securities, such as cash and letters of credit, are acceptable as tax bonds.

Public Protection Accounts hold securities pledged as bonds against possible loss or damage caused by one of the bonded parties.

Escheat Accounts represent securities held in trust for unidentified heirs and beneficiaries of estates. In most cases, money in these accounts will revert to the state if not claimed within seven years.

Foundation School Program

(Table 26)

The Foundation School Program finances public education in Texas and determines the amount of funding available for other state programs.

The Foundation School Program has the first claim against the first monies coming into the State Treasury not otherwise appropriated. The state's share of public education financing (and local school districts' minimum contributions) is determined by statutory formulas. The money left over after public schools are funded is the amount available for other state programs.

The Foundation School Fund Budget Committee certifies a biennial estimate of the Foundation School Program's funding needs before every regular legislative session. The Governor, the Lieutenant Governor and the Comptroller of Public Accounts sit on the budget committee. The committee meets periodically to modify or revise estimates if there are legislative or administrative changes affecting costs.

Two major state funds support the Foundation School Program.

The Foundation School Fund 193 provides the bulk of state funding for Texas public schools. The General Revenue Fund is the principal source of income for the Foundation School Fund. School districts get Foundation School Fund money based on each local district's property wealth and ability to finance education locally.

The Available School Fund 002 receives investment income from the Permanent School Fund 044 and a portion of motor fuels taxes from the General Revenue Fund. Money from the Available School Fund is allocated based on the number of students attending school in a district.

Table 26 shows what the Foundation School Fund Budget Committee estimated fiscal 1988 costs would be as of October 1987. Actual outlays from the Available School Fund and Foundation School Fund also are shown for fiscal 1988.

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TABLE 26
 FOUNDATION SCHOOL PROGRAM
 BUDGET ESTIMATE AND STATE EXPENDITURES
 Year Ended August 31, 1988

Program	October 1987 Cost Estimate
Basic	\$ 4,531,495,078
Special Education	509,399,756
Education Improvement	428,530,060
Compensatory Education	351,957,485
Vocational Education	246,797,237
Transportation	197,233,142
Bilingual Education	35,347,316
Gifted & Talented	7,687,675
Total Foundation School Program cost, estimated	6,308,447,749
Less: Total Local Fund, estimated	1,978,094,917
STATE SHARE FOUNDATION SCHOOL PROGRAM	4,330,352,832
Non-Foundation School Program Costs	
Enrichment Equalization Aid	532,460,476
Experienced Teacher Allotment, estimated	37,599,433
Pre-Kindergarten for the Disadvantaged	42,990,213
LEP Summer School Program	6,097,700
Statewide Program for Visually Handicapped	6,884,819
Regional Day School for the Deaf	29,600,690
Regional Media Center, estimated	2,991,457
Computer Services, estimated	2,991,457
Education Service Center	8,316,250
Incentive Aid, estimated	2,500,000
Community Education	500,000
Sick Leave	5,250,000
Payments to State Schools	1,091,800
Total Non-Foundation School Program Costs	679,274,295
Prior Year Adjustments	-3,000,000
Balance to be Paid from State Fund	\$ 5,006,627,127
STATE EXPENDITURES	
Available School Fund	769,466,000
Foundation School Fund	4,237,161,127
TOTAL STATE EXPENDITURES	
1988 FOUNDATION SCHOOL PROGRAM	\$ 5,006,627,127

Notes To The Annual Financial Report

NOTE 1 — Annual Financial Report Presentation

The Annual Cash Basis Financial Report for the state includes all funds in the State Treasury and has been prepared primarily from accounts maintained by the State Comptroller. Additional data have been derived from reports prescribed by the Comptroller and prepared by various agencies of the state.

ury Account per this report to the actual balance of the pool of cash reinvested by the State Treasury.

Cash in State Treasury (Comptroller Records)	\$ 2,731,690,709
Less: Balance of Fund 938 (In Federal Treasury)	230,774,059
Other Items in Transit	6,244,485
Plus: Outstanding Warrants	<u>617,048,935</u>
Pooled Cash and Cash Equivalents (State Treasurer Records)	<u>\$ 3,111,721,100</u>

NOTE 2 — Summary of Significant Accounting Policies

a. Basis of Accounting

The funds of the State Treasury are accounted for on a cash basis as required by the Texas Constitution and by law. Revenue is reported in the period when the related cash collection is made, and expenses are reported in the period when the disbursements are made.

b. Pooled Cash and Cash Equivalents

Amounts reflected in this report as cash in the State Treasury are pooled and reinvested by the Treasury in various financial instruments. The depository interest on the cash pool is credited proportionally to each fund eligible to receive the interest. Depository interest earnings are transferred to each fund on a periodic basis. The following is a reconciliation of total cash in the State Treas-

The following is a breakdown of the pooled cash and cash equivalent investments in financial institutions by type of instrument.

Time Deposit	\$ 646,814,430
Non-interest-bearing demand accounts and NOW Accounts	62,715,255
Securities Repurchase Agreements	976,855,070
U.S. Treasury bills at amortized cost	1,391,867,151
Accrued interest	31,619,607
Cashier's Cash (cash and checks in transit)	849,587
Investment in Texas State Trust Company	<u>1,000,000</u>
Total Pooled Cash and Cash Equivalents	<u>\$ 3,111,721,100</u>

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c. Interfund Borrowing

The Comptroller is authorized by law, with the approval of the State Treasurer, to borrow money from statutory funds to cover General Revenue Fund shortfalls.

These transfers to the General Revenue Fund are temporary and are returned to the lending fund as soon as practicable. The Comptroller preserves the fund equity and the State Treasurer allocates the depository interest as if the transfers had not been made.

On August 31, 1988, all short-term borrowings of the General Revenue Fund had been returned to the lending statutory funds, and no liability existed.

d. Investments

Various agencies of the state are authorized by law to invest and reinvest the balances of certain funds in the State Treasury. Unlike the cash pool investments of the State Treasury in Note 2b, these agency investments are purchased directly from individual fund resources and thus reduce the cash balance of the related funds. The investments are maintained as an asset of the fund from which they are purchased. The State Treasury is the custodian of the investment paper.

Investments are recorded at par. Discounts and premiums are recorded in separate contra accounts which are amortized over the life of the investment.

e. Bonded Indebtedness

Outstanding bonded indebtedness is maintained as a long-term liability account in the statewide accounting system. This includes the constitutionally authorized general obligation bonds — which are accounted for in special funds in the State Treasury — higher education constitutional appropriation bonds and Permanent University Fund bonds. These bonds are recorded at par and are reduced by the amount of each payment of principal.

All bond funds were self-sufficient for debt service requirements during the fiscal year reporting period.

NOTE 3 - Pension Plan

The state has three separately defined pension plans which cover substantially all of its employees. They are the Employees Retirement System, which includes the Law Enforcement and Custodial Officers Retirement System, the Teacher Retirement System and the Judicial Retirement System.

The Employees Retirement System and the Teacher Retirement System are maintained on an actuarially sound basis. The Judicial Retirement System is maintained on a pay-as-you-go basis. However, the 69th Legislature restructured the Judicial Retirement System into two plans effective September 1, 1985. These are referred to as JRS Plan 1 and JRS Plan 2.

JRS Plan 1 continues to operate on a pay-as-you-go basis for judges who became members prior to September 1, 1985. Based on a 7.5 percent assumed investment rate, the unfunded actuarial liability of JRS Plan 1 on August 31, 1985, was estimated to be \$220.6 million.

JRS Plan 2 operates on an advance funding basis and is applicable to judges who become members after September 1, 1985. The state contribution for JRS Plan 2 will be actuarially determined so that it will finance the plan's normal cost. It is estimated that the normal cost contribution rate for JRS Plan 2 will be 17 percent of payroll, six percent by each judge and 11 percent by the state. The cost of financing JRS Plan 2 for the 1990-91 biennium will be 14.6 percent of the Plan 2 projected payroll.

The unfunded actuarial liability for the state's retirement programs on August 31, 1988 is as follows:

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<u>Retirement System</u>	<u>Overfunded/ (Unfunded) Actuarial Liability</u>	<u>Date of Last Actuarial Valuation</u>	<u>Number of Years to Fund Liability</u>
Employees Retirement			
Regular Employees	\$ (105,019,907)	8/31/87	0
Law Enforcement and			
Custodial Officers	(10,514,099)	8/31/87	0
Teacher Retirement	4,096,387,942	8/31/87	19.7*
Judicial Retirement System 2	<u>47,830</u>		
TOTAL	<u>\$3,980,901,766</u>		

*Due to market conditions, the funding period was increased to 24.3 years on January 1, 1988.

The above information was obtained from actuarial valuation reports and other correspondence provided by the responsible state agencies.

TEXAS

Annual Financial Report

*Revenue and Expenditures of State Funds
Cash Basis - For The Year Ended August 31, 1988*

Bob Bullock
Texas Comptroller of Public Accounts

1988 State of Texas
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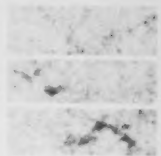


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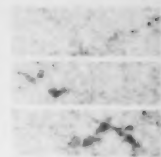


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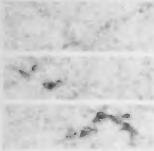
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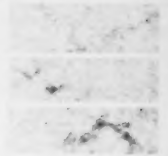


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Introduction

Revenue and Expenditures of State Funds is the second volume of the *1988 Annual Cash-Basis Financial Report of the State of Texas*.

Tables 1 through 8 reflect detailed revenue, expenditures and fund balance information for 1988 and compare it with 1987.

Table 9 details fiscal 1988 revenue and expenditure transactions in the more than 300 state funds for which the Comptroller has accounting responsibility.

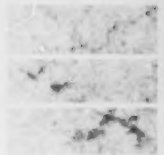
Details presented for each fund in Volume II include date of origin, purpose of funds, administering agencies and authorizing statutes. Each deposit is a fund that is categorized and coded by its source. Each expenditure is detailed by code number and purpose.

Many revenue and expenditure object codes have been redefined. As a result, various revenue and expenditures may not be comparable to those presented in previous reports.

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Revenue and Expenditures of State Funds



*Revenue and
Expenditure Detail*

TABLE 1
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

This table shows revenue for fiscal 1987 and 1988 by Source and Object Code for all state funds. Fiscal 1988 is also presented for Funds 1-899 only, which exclude the trust and suspense fund receipts.

Each revenue item is identified by a unique code described in the **Manual of Accounts**. The four-digit object code is the lowest level of detail provided for state receipts. The two-digit source code can correspond to a single object code but generally represents a grouping of two or more object codes.

Source/Object		1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
02	INHERITANCE TAX				
	3110 Inheritance Tax	\$ 113,741,730.53	\$ 108,409,710.43	-4.7%	\$ 108,409,710.43
	TOTAL, INHERITANCE TAX	\$ 113,741,730.53	\$ 108,409,710.43	-4.7%	\$ 108,409,710.43
03	PRODUCTION AND REGULATION - CRUDE OIL				
	3290 Oil Production Tax	\$ 531,871,537.50	\$ 498,624,291.25	-6.3%	\$ 498,624,291.25
	3295 Oil and Gas Regulation Tax	1,318,216.27	1,292,061.45	-2.0	1,292,061.45
	TOTAL, PRODUCTION AND REGULATION - CRUDE OIL	\$ 533,189,753.77	\$ 499,916,352.70	-6.2%	\$ 499,916,352.70
04	PRODUCTION AND REGULATION - NATURAL AND CASINGHEAD GAS				
	3291 Natural and Casinghead Gas Tax	\$ 644,861,859.56	\$ 555,646,857.88	-13.8%	\$ 555,646,857.88
	TOTAL, PRODUCTION AND REGULATION - NATURAL AND CASINGHEAD GAS	\$ 644,861,859.56	\$ 555,646,857.88	-13.8%	\$ 555,646,857.88
05	PRODUCTION - SULPHUR				
	3299 Sulphur Tax	\$ 3,628,379.67	\$ 3,245,126.61	-10.6%	\$ 3,245,126.61
	TOTAL, PRODUCTION - SULPHUR	\$ 3,628,379.67	\$ 3,245,126.61	-10.6%	\$ 3,245,126.61
06	GAS UTILITY ADMINISTRATION TAX				
	3234 Gas Utility Administration Tax	\$ 10,418,441.86	\$ 6,388,815.11	-38.7%	\$ 6,388,815.11
	TOTAL, GAS UTILITY ADMINISTRATION TAX	\$ 10,418,441.86	\$ 6,388,815.11	-38.7%	\$ 6,388,815.11
07	CEMENT TAX				
	3136 Cement Tax	\$ 4,588,949.69	\$ 4,341,486.48	-5.4%	\$ 4,341,486.48
	TOTAL, CEMENT TAX	\$ 4,588,949.69	\$ 4,341,486.48	-5.4%	\$ 4,341,486.48

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
08 UTILITY TAXES				
3230 Public Utility Gross Receipts Tax	\$ 24,660,460.33	\$ 25,321,366.63	2.7%	\$ 25,321,366.63
3233 Gas, Electric and Water Utility Tax	<u>150,791,658.31</u>	<u>153,625,676.09</u>	1.9	<u>153,625,676.09</u>
TOTAL, UTILITY TAXES	\$ 175,452,118.64	\$ 178,947,042.72	2.0%	\$ 178,947,042.72
09 TELEPHONE TAX				
3237 Telephone Companies Tax	\$ <u>24,441,737.78</u>	\$ <u>22,499,867.88</u>	-7.9%	\$ <u>22,499,867.88</u>
TOTAL, TELEPHONE TAX	\$ 24,441,737.78	\$ 22,499,867.88	-7.9%	\$ 22,499,867.88
10 OTHER PRODUCTION AND GROSS RECEIPTS TAXES				
3140 Bedding Tax	\$ 125,046.10	\$ 161,458.30	29.1%	\$ 161,458.30
3156 Occupation Tax on Pistol Dealers	0.00	6,827,331.80	0.0	6,827,331.80
3296 Oil and Gas Well Servicing Tax	<u>3,017,888.57</u>	<u>4,281,489.17</u>	41.9	<u>4,281,489.17</u>
TOTAL, OTHER PRODUCTION AND GROSS RECEIPTS TAXES	\$ 3,142,934.67	\$ 11,270,279.27	258.6%	\$ 11,270,279.27
11 MOTOR VEHICLE SALES AND RENTAL TAXES				
3003 Motor Vehicle Sales and Use Tax - Motor Carriers	\$ 7,562,034.25	\$ 9,429,489.20	24.7%	\$ 9,429,489.20
3004 Motor Vehicle Sales and Use Tax	755,729,478.21	895,415,438.83	18.5	895,415,438.83
3005 Motor Vehicle Rental Tax	33,056,396.94	38,620,487.07	16.8	38,620,487.07
3006 Motor Vehicle Use Tax - Direct	9,173.02	39,713.44	332.9	39,713.44
3104 Manufactured Housing Sales and Use Tax	<u>6,479,765.32</u>	<u>3,587,568.11</u>	-44.6	<u>3,587,568.11</u>
TOTAL, MOTOR VEHICLE SALES AND RENTAL TAXES	\$ 802,836,847.74	\$ 947,092,696.65	18.0%	\$ 947,092,696.65
12 HOTEL, MOTEL AND MISCELLANEOUS EXCISE TAXES				
3139 Hotel and Motel Tax	\$ 62,497,808.47	\$ 89,968,643.39	44.0%	\$ 89,968,643.39
3146 Boxing and Wrestling Admissions Tax	<u>180,256.13</u>	<u>132,409.72</u>	-26.5	<u>132,409.72</u>
TOTAL, HOTEL, MOTEL AND MISCELLANEOUS EXCISE TAXES	\$ 62,678,064.60	\$ 90,101,053.11	43.8%	\$ 90,101,053.11

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
13 CIGARETTE AND TOBACCO PRODUCTS TAXES				
3275 Cigarette Tax, Penalty and Interest	\$ 346,184,804.18	\$ 389,821,817.81	12.6%	\$ 389,821,817.81
3278 Cigar and Tobacco Products Tax	<u>24,657,959.95</u>	<u>27,176,822.47</u>	10.2	<u>27,176,822.47</u>
TOTAL, CIGARETTE AND TOBACCO PRODUCTS TAXES	\$ 370,842,764.13	\$ 416,998,640.28	12.4%	\$ 416,998,640.28
14 ALCOHOLIC BEVERAGES TAXES				
3250 Mixed Drinks Gross Receipts Tax	\$ 182,261,442.49	\$ 177,041,694.48	-2.9%	\$ 177,041,694.48
3253 Liquor Tax	46,905,785.72	44,646,513.90	-4.8	44,646,513.90
3254 Airline/Passenger Train Beverage Tax	302,457.44	322,707.34	6.7	322,707.34
3258 Beer Tax	85,641,147.54	83,219,244.55	-2.8	83,219,244.55
3259 Wine Tax	7,254,682.83	6,938,802.34	-4.4	6,938,802.34
3265 Malt Liquor (Ale) Tax	<u>3,141,353.49</u>	<u>3,365,567.93</u>	7.1	<u>3,365,567.93</u>
TOTAL, ALCOHOLIC BEVERAGES TAXES	\$ 325,506,869.51	\$ 315,534,530.54	-3.1%	\$ 315,534,530.54
15 SPECIAL FUELS TAXES				
3008 Diesel Fuel Tax	\$ 186,671,998.75	\$ 207,780,063.68	11.3%	\$ 207,780,063.68
3009 Liquefied Gas Tax	<u>4,459,862.52</u>	<u>4,991,946.09</u>	11.9	<u>4,991,946.09</u>
TOTAL, SPECIAL FUELS TAXES	\$ 191,131,861.27	\$ 212,772,009.77	11.3%	\$ 212,772,009.77
16 GASOLINE TAX				
3007 Gasoline Tax	\$ <u>1,082,003,973.01</u>	\$ <u>1,261,048,810.56</u>	16.5%	\$ <u>1,261,048,810.56</u>
TOTAL, GASOLINE TAX	\$ 1,082,003,973.01	\$ 1,261,048,810.56	16.5%	\$ 1,261,048,810.56
17 FRANCHISE TAX				
3131 Franchise Tax	\$ 869,764,111.03	\$ 928,896,518.42	6.8%	\$ 928,896,518.42
3132 Franchise Tax Prepayments	<u>4,032,700.00</u>	<u>3,690,000.00</u>	-8.5	<u>3,690,000.00</u>
TOTAL, FRANCHISE TAX	\$ 873,796,811.03	\$ 932,586,518.42	6.7%	\$ 932,586,518.42

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
18 INSURANCE COMPANIES TAXES				
3201 Insurance Companies Occupation Tax	\$ 386,174,721.88	\$ 401,134,264.58	3.9%	\$ 401,134,264.58
3202 Insurance Surtax	0.00	90,424,537.09	0.0	90,424,537.09
3203 Insurance Companies Maintenance Tax	37,081,954.53	24,188,449.95	-34.8	24,188,449.95
3204 Insurance Administrative Services Tax	0.00	30,061,496.09	0.0	30,061,496.09
3205 Property and Casualty Insurer Assessment	0.00	954,880.71	0.0	954,880.71
TOTAL, INSURANCE COMPANIES TAXES	\$ 423,256,676.41	\$ 546,763,628.42	29.2%	\$ 546,763,628.42
20 OTHER OCCUPATION TAXES				
3145 Admissions Tax, Penalty and Interest	\$ 0.00	\$ 1,346.27	0.0%	\$ 1,346.27
3150 Coin-Operated Amusement Machine Tax	4,110,592.50	4,121,036.75	0.3	4,121,036.75
3195 Temporary - Attorney Tax	0.00	4,025,942.41	0.0	4,025,942.41
TOTAL, OTHER OCCUPATION TAXES	\$ 4,110,592.50	\$ 8,148,325.43	98.2%	\$ 8,148,325.43
23 LIMITED SALES, EXCISE AND USE TAXES				
3010 Motor Fuel Lubricants Sales Tax	\$ 22,765,000.00	\$ 26,395,000.08	15.9%	\$ 26,395,000.08
3100 Interest on Retail Credit Sales	2,614,295.05	1,616,415.73	-38.2	1,616,415.73
3101 Prepayments of Limited Sales and Use Tax	925,289,740.95	1,092,201,841.02	18.0	1,092,201,841.02
3102 Limited Sales and Use Tax	3,657,987,301.59	5,112,876,661.22	39.8	5,112,876,661.22
3103 Limited Sales and Use Tax - State	7,876,331.86	9,817,255.44	24.6	9,817,255.44
TOTAL, LIMITED SALES, EXCISE AND USE TAXES	\$ 4,616,532,669.45	\$ 6,242,907,173.49	35.2%	\$ 6,242,907,173.49
24 OTHER LICENSES AND FEES				
3012 Motor Vehicle Certificates	\$ 20,991,097.60	\$ 20,455,481.94	-2.6%	\$ 20,455,481.94
3013 Motor Vehicle Tax Permit Fee	0.00	55,025.00	0.0	55,025.00
3017 Tow Truck Registration	0.00	750,941.25	0.0	750,941.25
3020 Motor Vehicle Inspection Fees	37,188,654.49	38,029,271.56	2.3	38,029,271.56
3021 Equipment Testing Fees	0.00	50.00	0.0	50.00
3022 Assigned Vehicle Identification Number Fees	6,759.00	6,857.00	1.4	6,857.00
3025 Driver License Fees	48,546,731.64	53,542,394.54	10.3	53,542,394.54
3027 Driver Record Information Fees	18,710,765.40	21,734,543.97	16.2	21,734,543.97
3029 Motorcycle Education Courses	0.00	2,225.00	0.0	2,225.00
3030 Commercial Driver Training School Fees	149,886.76	184,238.50	22.9	184,238.50
3031 Automobile Clubs Registration Fees	21,180.00	31,310.00	47.8	31,310.00
3035 Commercial Transportation Fees	4,365,015.44	5,553,854.30	27.2	5,553,854.30
3037 Travel for Inspection of Motor Carrier				

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
24 OTHER LICENSES AND FEES				
Records	22,830.67	5,669.74	-75.2	5,669.74
3038 Motor Carrier--Proof of Insurance-Filing Fee	0.00	965,210.00	0.0	965,210.00
3040 Trucker Lease Agreement Act Fees	394,670.51	367,911.06	-6.8	367,911.06
3043 Antifreeze Registration Fees	4,720.00	4,560.00	-3.4	4,560.00
3045 Railroad Commission Service Fees	4,856.20	4,414.39	-9.1	4,414.39
3052 Highway Beautification Fees	196,062.50	155,370.55	-20.8	155,370.55
3053 Outdoor Signs Regulation	34,331.98	12,255.00	-64.3	12,255.00
3056 Motor Vehicle Safety Responsibility Violations	5,805,826.04	5,247,443.35	-9.6	5,247,443.35
3106 City Sales Tax Service Fee	17,240,034.24	18,699,004.61	8.5	18,699,004.61
3107 Local MTA Sales Tax Service Fee	7,933,986.08	8,580,027.22	8.1	8,580,027.22
3108 County Sales Tax Service Fee	0.00	831,583.58	0.0	831,583.58
3120 Property Rights Claims	0.00	700.00	0.0	700.00
3123 Glue and Paint Sales Permit	0.00	159,925.00	0.0	159,925.00
3124 Sales Tax Permit Fee	0.00	13,170,029.75	0.0	13,170,029.75
3130 Bank Franchise Tax Service Fee	1,331,965.57	1,041,910.45	-21.8	1,041,910.45
3133 General Business Filing Fees	18,808,563.03	20,615,316.60	9.6	20,615,316.60
3141 Bedding Permit Fees	48,439.65	50,410.07	4.1	50,410.07
3142 Food Service Worker Training	0.00	2,635.00	0.0	2,635.00
3143 Industrial Alcohol Manufacture	300.00	300.00	0.0	300.00
3144 Animal Shelter Personnel Training	0.00	5,240.00	0.0	5,240.00
3147 Boxing and Wrestling Licenses	45,333.54	38,703.56	-14.6	38,703.56
3149 Amusement Ride Inspection	20,543.00	18,300.00	-10.9	18,300.00
3151 Coin-Operated Machine Business License Fee	935,774.05	803,984.31	-14.1	803,984.31
3152 Bingo Operators/Lessors	1,954,313.70	2,399,296.80	22.8	2,399,296.80
3153 Bingo Equipment	58,110.00	70,150.00	20.7	70,150.00
3154 Bingo Tax Service Fees	111,419.97	142,299.85	27.7	142,299.85
3158 Manufactured Housing Training Fees	0.00	101,555.00	0.0	101,555.00
3159 Manufactured Housing Certificate of Title	1,578,850.26	1,420,454.73	-10.0	1,420,454.73
3160 Manufactured and Industrialized Housing Registration Fees	615,842.46	474,213.95	-23.0	474,213.95
3161 Manufactured and Industrialized Housing Inspection Fees	848,954.57	841,027.57	-0.9	841,027.57
3162 Travel Fees for Manufactured and Industrialized Housing Inspections	54,634.71	32,831.63	-39.9	32,831.63
3164 Boiler Inspection Fees	596,066.17	811,922.30	36.2	811,922.30
3165 Travel Fees for Boiler Inspections	25,581.04	36,147.41	41.3	36,147.41
3172 Financial Institutions Regulation	10,215,806.41	15,058,100.13	47.4	15,058,100.13
3173 Credit Service Organizations Registration	0.00	4,300.00	0.0	4,300.00
3174 Unlicensed Creditors Registration	0.00	121,778.00	0.0	121,778.00
3175 Professional Fees	52,010,771.30	42,735,510.22	-17.8	42,735,510.22
3180 Health Spa Registrations	20,100.00	28,500.00	41.8	28,500.00
3181 Temporary - Psychologists Fees	0.00	427,240.00	0.0	427,240.00
3182 Temporary - Accountants Fees	0.00	4,443,215.00	0.0	4,443,215.00
3183 Temporary - Architects Fees	0.00	935,220.00	0.0	935,220.00
3184 Temporary - Engineer Fees	0.00	4,575,997.50	0.0	4,575,997.50

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
24 OTHER LICENSES AND FEES				
3185 Temporary - Real Estate Fees	0.00	7,447,617.50	0.0	7,447,617.50
3186 Temporary - Securities Fees	0.00	11,080,520.00	0.0	11,080,520.00
3187 Temporary - Veterinary Fees	0.00	518,323.94	0.0	518,323.94
3206 Insurance Companies Fees	152,664.55	286,554.52	87.7	286,554.52
3209 Insurance Adjusters Licenses	297,986.25	237,548.10	-20.3	237,548.10
3210 Insurance Agents License Risk Manager	5,945,415.42	5,554,408.68	-6.6	5,554,408.68
3213 Catastrophe Property Insurance Pool Fees	0.00	52,955.00	0.0	52,955.00
3215 Insurance Department Fees - Miscellaneous	2,464,229.14	4,042,145.47	64.0	4,042,145.47
3216 Insurance Department Examination and Audit Fees	9,015,192.76	12,197,583.83	35.3	12,197,583.83
3217 Prepaid Funeral Contract Audits	314,264.80	482,580.31	53.6	482,580.31
3236 Automatic Dial Announcing Device	10,500.00	9,000.00	-14.3	9,000.00
3239 Telecommunication Utility Fees	0.00	1,151,687.28	0.0	1,151,687.28
3241 Utility Cooperative Charter and License Fees	1,050.00	1,110.00	5.7	1,110.00
3245 Compressed Natural Gas Training and Examinations	980.00	85.00	-91.3	85.00
3246 Compressed Natural Gas Licenses	3,410.00	950.00	-72.1	950.00
3256 Liquor Permit Fees	19,170,588.55	16,557,935.08	-13.6	16,557,935.08
3261 Wine and Beer Permit Fees	4,918,369.75	4,847,599.00	-1.4	4,847,599.00
3269 Sale of Confiscated Alcoholic Beverages	43,772.35	0.00	-100.0	0.00
3271 Alcoholic Beverages - Import Fee	861,164.50	1,771,356.00	105.7	1,771,356.00
3272 Alcoholic Beverage Seller Training Programs	0.00	115,965.00	0.0	115,965.00
3273 Alcoholic Beverage - Samples and Labels Certificate of Approval	0.00	93,825.00	0.0	93,825.00
3282 Cigarette, Cigar and Tobacco Combination Permits	22,612.75	23,085.93	2.1	23,085.93
3283 Cigar/Tobacco Products Only - Distributor Permits	1,887.00	576.00	-69.5	576.00
3301 Land Office Fees	422,465.85	514,438.24	21.8	514,438.24
3302 Land Office Administrative Fees	476,872.16	529,245.02	11.0	529,245.02
3305 Veterans Land Board Service Fees	2,171,102.91	1,693,901.80	-22.0	1,693,901.80
3311 Survey Permits	104,202.45	187,585.00	80.0	187,585.00
3313 Oil and Gas Well Drilling Permits	2,122,900.00	2,504,050.00	18.0	2,504,050.00
3314 Oil and Gas Well Violations	494,749.15	445,706.50	-9.9	445,706.50
3364 Water Use Permits	1,183,926.12	726,349.42	-38.6	726,349.42
3366 Business Fees - Natural Resources	166,310.00	201,793.50	21.3	201,793.50
3368 Department of Water Resources Filing/Copy Fees	201,194.53	90,929.00	-54.8	90,929.00
3370 Boat Sewage Disposal Device Certificates	884.00	5,291.00	498.5	5,291.00
3371 Waste Treatment Inspection Fees	3,499,339.30	3,829,500.30	9.4	3,829,500.30
3373 Injection Well Regulation	55,600.00	52,200.00	-6.1	52,200.00
3374 Underground Storage Tank Fees	0.00	2,210,644.33	0.0	2,210,644.33
3375 Air Pollution Control Fees	7,699,682.38	10,761,672.50	39.8	10,761,672.50
3382 Railroad Commission Rule Exceptions	250,350.00	274,650.00	9.7	274,650.00
3385 Natural Gas Policy Act Fees	200,377.00	198,000.00	-1.2	198,000.00
3400 Business Fees - Agriculture	1,124,456.97	1,497,768.25	33.2	1,497,768.25

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
24 OTHER LICENSES AND FEES				
3410 Agriculture Registration Fees	621,734.00	1,269,496.14	104.2	1,269,496.14
3414 Agriculture Inspection Fees	3,876,834.13	4,660,432.54	20.2	4,660,432.54
3417 Travel Fees for Seed Records Audit and Egg Inspections	0.00	589.56	0.0	589.56
3420 Livestock Export/Import Processing Fees	101,763.15	118,986.65	16.9	118,986.65
3423 Agriculture Association Fees	4,160.00	4,020.00	-3.4	4,020.00
3447 Sale of Confiscated Pelts or Marine Life	90,313.17	83,206.04	-7.9	83,206.04
3452 Wildlife Management Permits	285,555.06	1,389,592.00	386.6	1,389,592.00
3455 Motorboat Registration Fees	4,625,945.32	4,681,292.00	1.2	4,681,292.00
3456 Motorboat/Outboard Motor Title Certificates	839,486.20	872,552.85	3.9	872,552.85
3461 State Parks Fees	8,556,465.76	8,174,998.77	-4.5	8,174,998.77
3465 Mobile Beach Business Permits	1,125.00	1,675.00	48.9	1,675.00
3505 Higher Education Registration Fees	181,056,661.27	208,624,403.31	15.2	208,624,403.31
3509 Private Educational Institution Fees	508,552.75	661,875.30	30.1	661,875.30
3510 High School Equivalency Certificate	226,700.94	247,332.77	9.1	247,332.77
3511 Teacher Certification Fees	1,386,929.01	1,217,530.88	-12.2	1,217,530.88
3526 College and University Student Fees	5,653,591.21	7,462,650.47	32.0	7,462,650.47
3527 Administrative Fees - Higher Education	2,686,355.87	2,413,782.13	-10.1	2,413,782.13
3530 School Bond Guarantee Fee	2,400.00	7,200.00	200.0	7,200.00
3554 Food and Drug Fees	1,617,873.90	1,044,877.62	-35.4	1,044,877.62
3555 Hazardous Substance Manufacturing	217,050.00	228,750.01	5.4	228,750.01
3557 Health Care Facilities Fees	1,891,710.12	2,256,209.37	19.3	2,256,209.37
3558 Nurse Examiners Fees	45,208.27	50,417.80	11.5	50,417.80
3560 Medical Examination and Registration Fees	5,993,343.51	7,175,254.09	19.7	7,175,254.09
3561 Temporary - Physicians Fee	0.00	4,482,830.00	0.0	4,482,830.00
3562 Health Related Professional Fees	2,729,474.75	2,941,326.82	7.8	2,941,326.82
3565 Temporary - Dental Fee	0.00	1,013,760.00	0.0	1,013,760.00
3566 Temporary - Optometrists Fees	0.00	235,840.00	0.0	235,840.00
3567 Temporary - Chiropractic Fees	0.00	222,750.00	0.0	222,750.00
3573 Health Licenses for Camps	21,121.00	19,820.00	-6.2	19,820.00
3579 Vital Statistics Certification and Service Fees	1,757,309.12	2,137,275.94	21.6	2,137,275.94
3587 Workplace Chemical List	0.00	75,775.75	0.0	75,775.75
3589 Radioactive Materials and Devices or Equipment Regulation	2,739,505.67	3,168,794.21	15.7	3,168,794.21
3592 Waste Disposal Facilities, Generators, Transporters	10,429,431.41	12,698,170.19	21.8	12,698,170.19
3611 Private Institutions License Fees	1,319,090.51	1,205,572.58	-8.6	1,205,572.58
3616 Social Worker Regulation	309,284.04	402,470.05	30.1	402,470.05
3618 Welfare/MHMR Service Fees	1,680,243.59	1,646,201.27	-2.0	1,647,877.30
3622 Child Support Collections-State	59,875,056.16	83,465,102.64	39.4	12,991,636.42
3624 Adoption Registry Fees	121,249.00	112,189.40	-7.5	112,189.40
3625 Court Costs Awarded Parent/Child Cases	198,186.33	491,494.83	148.0	137,943.14
3707 Marriage Licenses	2,493,703.52	2,363,247.87	-5.2	0.00
3711 Judicial Fees	232,709.45	229,437.30	-1.4	229,437.30
3716 Lien Fees	11,258.13	14,266.13	26.7	14,266.13
3719 Fees for Copies or Filing of Records	1,178,957.57	1,671,982.37	41.8	1,671,982.37

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
24 OTHER LICENSES AND FEES				
3720 Expedited Handling Charges - Secretary of State	536,720.10	504,586.75	-6.0	504,586.75
3722 Registration Fees - Texas Youth Commission	0.00	5,892.10	0.0	5,892.10
3723 Fees for Examinations and Audits	455,154.11	1,030,903.61	126.5	1,030,903.61
3727 Fees for Administrative Services	246,478.87	36,395.45	-85.2	36,395.45
3753 Sale of Surplus Property Fee	0.00	2,352,514.52	0.0	2,352,514.52
3775 Return Check Fees	69,342.08	140,554.82	102.7	140,554.82
TOTAL, OTHER LICENSES AND FEES	\$ 620,991,312.67	\$ 753,300,273.79	21.3%	\$ 680,111,684.04
25 GAME AND FISH - LICENSES AND FEES				
3433 Lake Texoma Fishing License Fees	\$ 88,860.93	\$ 94,492.21	6.3%	\$ 94,492.21
3434 Game, Fish and Equipment Fees - Noncommercial	28,943,282.30	29,588,792.02	2.2	29,588,792.02
3435 Game, Fish and Equipment Fees - Commercial	2,978,754.00	3,019,958.25	1.4	3,019,958.25
TOTAL, GAME AND FISH - LICENSES AND FEES	\$ 32,010,897.23	\$ 32,703,242.48	2.2%	\$ 32,703,242.48
26 MOTOR VEHICLE REGISTRATION FEES				
3014 Motor Vehicle Registration Fees	\$ 623,877,215.98	\$ 625,988,076.84	0.3%	\$ 625,988,076.84
3018 Special Vehicle Registration Fees	7,937,528.48	8,661,974.17	9.1	8,661,974.17
TOTAL, MOTOR VEHICLE REGISTRATION FEES	\$ 631,814,744.46	\$ 634,650,051.01	0.4%	\$ 634,650,051.01
27 LAND SALES				
3349 Land Sales	\$ 9,811,217.47	\$ 3,272,864.22	-66.6%	\$ 3,272,864.22
TOTAL, LAND SALES	\$ 9,811,217.47	\$ 3,272,864.22	-66.6%	\$ 3,272,864.22
28 OIL, GAS AND MINERAL ROYALTIES				
3319 Oil Royalties from Parks and Wildlife Lands	\$ 91,963.50	\$ 45,521.68	-50.5%	\$ 45,521.68
3320 Oil Royalties from Lands Owned by Educational Institutions	98,704,787.21	105,608,131.54	7.0	105,608,131.54
3321 Oil Royalties from Other State Lands	285,484.97	444,791.84	55.8	444,791.84
3324 Gas Royalties from Parks and Wildlife Lands	385,531.88	64,542.21	-83.3	64,542.21
3325 Gas Royalties from Lands Owned by Educational Institutions	105,302,951.79	104,921,443.51	-0.4	104,921,443.51
3326 Gas Royalties from Other State Lands	412,009.41	735,948.11	78.6	735,948.11
3333 Royalties - Sulphur	13,008,174.22	11,801,704.02	-9.3	11,801,704.02

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
28 OIL, GAS AND MINERAL ROYALTIES				
3334 Royalties - Coal and Lignite	556,954.29	647,049.19	16.2	647,049.19
3335 Royalties - Other Hard Minerals	<u>148,331.30</u>	<u>130,035.21</u>	-12.3	<u>130,035.21</u>
TOTAL, OIL, GAS AND MINERAL ROYALTIES	\$ 218,896,188.57	\$ 224,399,167.31	2.5%	\$ 224,399,167.31
29 SAND, SHELL, GRAVEL AND TIMBER SALES				
3344 Sand, Shell, Gravel and Timber Sales	\$ <u>229,764.24</u>	\$ <u>292,943.36</u>	27.5%	\$ <u>292,943.36</u>
TOTAL, SAND, SHELL, GRAVEL AND TIMBER SALES	\$ 229,764.24	\$ 292,943.36	27.5%	\$ 292,943.36
30 REAL ESTATE, EQUIPMENT AND COMMODITY SALES				
3750 Sale of Machinery and Equipment	\$ 6,348,039.71	\$ 7,382,001.03	16.3%	\$ 7,366,083.48
3751 Sale of Buildings	<u>976,053.90</u>	<u>45,939.22</u>	-95.3	<u>45,939.22</u>
TOTAL, REAL ESTATE, EQUIPMENT AND COMMODITY SALES	\$ 7,324,093.61	\$ 7,427,940.25	1.4%	\$ 7,412,022.70
31 MINERAL LEASES, RENTALS AND BONUSES				
3315 Oil and Gas Lease Bonuses	\$ 18,379,379.38	\$ 26,030,964.08	41.6%	\$ 26,030,964.08
3316 Oil and Gas Lease Rental	5,387,073.42	5,403,440.91	0.3	5,403,440.91
3327 Outer Continental Shelf Settlement Monies	9,704,483.90	12,861,134.16	32.5	12,861,134.16
3328 Surface Damages (Permanent School Fund Land)	49,582.36	36,966.45	-25.4	36,966.45
3330 Hard Minerals - Prospect and Lease	<u>3,514,718.19</u>	<u>706,682.71</u>	-79.9	<u>706,682.71</u>
TOTAL, MINERAL LEASES, RENTALS AND BONUSES	\$ 37,035,237.25	\$ 45,039,188.31	21.6%	\$ 45,039,188.31
32 SURFACE RENTALS, LEASES AND EASEMENTS				
3337 Brine and Water Receipts	\$ 634,601.88	\$ 727,841.15	14.7%	\$ 727,841.15
3340 Land Easements	4,205,170.36	4,106,221.33	-2.4	4,106,221.33
3341 Grazing Lease Rentals	2,661,251.67	2,773,978.10	4.2	2,773,978.10
3342 Land Lease	115,000.60	2,235.21	-98.1	2,235.21
3445 Oyster Bed Location Rental	<u>17,761.90</u>	<u>13,678.52</u>	-23.0	<u>13,678.52</u>
TOTAL, SURFACE RENTALS, LEASES AND EASEMENTS	\$ 7,633,786.41	\$ 7,623,954.31	-0.1%	\$ 7,623,954.31

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
33 INTEREST ON DEPOSITS				
3520 Interest on Local Deposits - Education	\$ 45,968.35	\$ 42,911.66	-6.6%	\$ 42,911.66
3851 Interest on State Deposits and Treasury Investments	125,294,449.36	147,693,528.62	17.9	130,283,465.14
3852 Interest on Local Deposits - State Agencies	57,540.41	20,201.18	-64.9	20,201.18
TOTAL, INTEREST ON DEPOSITS	\$ 125,397,958.12	\$ 147,756,641.46	17.8%	\$ 130,346,577.98
34 INTEREST ON SECURITIES OWNED				
3818 Amortization of Premium or Discount on City Bonds	\$ 19,711.48	\$ 22,024.85	11.7%	\$ 22,024.85
3819 Amortization of Premium or Discount on County Bonds	1,328.23	1,491.01	12.3	1,491.01
3821 Amortization of Premium or Discount on State Bonds	0.00	-4,815.90	0.0	-4,815.90
3822 Amortization of Premium or Discount on University and College Bonds	5,351.05	5,922.25	10.7	5,922.25
3823 Amortization of Premium or Discount on Corporate Securities	4,653,150.44	5,442,087.54	17.0	123,693.77
3824 Amortization of Premium or Discount on U.S. Government Securities	12,719,214.55	24,870,851.17	95.5	16,146,220.15
3825 Amortization of Premium or Discount on Notes and Other Evidences of Indebtedness	3,470,604.28	4,688,314.02	35.1	3,219,940.29
3842 Interest on City Bonds	9,036,385.25	10,099,873.75	11.8	10,099,873.75
3843 Interest on County Bonds	43,800.00	1,002,400.00	2,188.6	43,800.00
3844 Interest on Special District Bonds	9,213,999.36	11,920,965.68	29.4	11,920,965.68
3846 Interest on University and College Bonds	92,500.00	92,500.00	0.0	92,500.00
3847 Interest on Corporate Securities	725,468,314.44	688,519,887.02	-5.1	324,814,017.17
3848 Interest on U.S. Government Securities	816,320,605.87	863,983,402.64	5.8	312,299,589.05
3849 Interest on Notes and Other Evidences of Indebtedness	362,372,898.63	560,209,486.09	54.3	116,059,713.18
3850 Interest on Real Estate Mortgage Pools	122,528,915.16	138,112,753.65	12.6	0.00
3857 Dividends on Corporate Stock	430,399,061.07	486,175,276.09	12.8	156,233,760.44
3859 Accrued Interest and Premiums on State Bonds Issued	1,407,051.09	1,470,908.61	4.5	1,470,908.61
3865 Amortization of Premium or Discount on Real Estate Mortgage Pools	-288,988.25	-266,963.46	-7.6	0.00
TOTAL, INTEREST ON SECURITIES OWNED	\$ 2,499,263,902.64	\$ 2,796,346,365.02	11.9%	\$ 952,549,604.30

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
35 INTEREST ON LAND SALES				
3308 Interest on Veterans Land/Housing Contracts	\$ 73,570,917.31	\$ 74,791,878.90	1.7%	\$ 74,791,878.90
3350 Interest on Land Sales	<u>67,088.67</u>	<u>134,237.80</u>	100.1	<u>134,237.80</u>
TOTAL, INTEREST ON LAND SALES	\$ 73,638,005.98	\$ 74,926,116.70	1.7%	\$ 74,926,116.70
36 MISCELLANEOUS INTEREST				
3516 Interest on College Student Loans	\$ 12,680,477.58	\$ 10,161,505.20	-19.9%	\$ 10,161,505.20
3853 Interest on Judgments	1,253.43	10,500.08	737.7	4,348.30
3854 Interest - Other	<u>1,521,106.58</u>	<u>1,030,135.83</u>	-32.3	<u>1,017,627.92</u>
TOTAL, MISCELLANEOUS INTEREST	\$ 14,202,837.59	\$ 11,202,141.11	-21.1%	\$ 11,183,481.42
37 PAY PATIENT COLLECTIONS				
3606 Support and Maintenance of Patients	\$ 34,906,688.69	\$ 33,847,254.62	-3.0%	\$ 33,847,254.62
3614 Counseling, Care and Treatment of Out-Patients	<u>2,296,405.65</u>	<u>2,797,166.06</u>	21.8	<u>2,797,166.06</u>
TOTAL, PAY PATIENT COLLECTIONS	\$ 37,203,094.34	\$ 36,644,420.68	-1.5%	\$ 36,644,420.68
38 OTHER MISCELLANEOUS REVENUE				
3050 Abandoned Motor Vehicles	\$ 14,280.00	\$ 8,895.20	-37.7%	\$ 8,895.20
3055 Excess Fines from Speeding Violations	10,495.30	232,697.68	2,117.2	232,697.68
3057 Motor Carrier Act Fines	660,400.03	784,434.77	18.8	784,434.77
3060 Turnpike Policing	822,504.63	795,865.14	-3.2	795,865.14
3114 Escheated Estates	53,068,884.68	46,042,888.48	-13.2	46,042,888.48
3221 Unauthorized Insurance Penalty	0.00	29,000.00	0.0	29,000.00
3222 Insurance Money Penalty in Lieu of Suspension or Cancellation	395,036.22	262,829.35	-33.5	262,829.35
3268 Alcoholic Beverage Code Money Penalty in Lieu of Cancellation or Suspension	1,445,300.00	1,240,750.00	-14.2	1,240,750.00
3360 Water Quality Act Violations	1,541,688.67	521,975.76	-66.1	521,975.76
3446 Wildlife Value Recovery	182,538.30	162,884.20	-10.8	162,884.20
3449 Game and Fish, Water Safety and Parks Violations	1,554,217.82	1,539,320.19	-1.0	1,539,320.19
3468 Parks and Wildlife Publication Sales	1,301,263.06	1,390,787.12	6.9	1,390,787.12
3469 Parks and Wildlife Publication Royalties and Commissions	494,038.83	363,458.73	-26.4	363,458.73
3512 Teacher Retirement Reimbursement from Funds				

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object		1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
38	OTHER MISCELLANEOUS REVENUE				
	Outside Treasury	62,220,186.73	63,701,694.67	2.4	63,701,694.67
3532	Sale of Textbooks	2,721,840.55	4,125,514.52	51.6	4,125,514.52
3575	Repayment of Loans to Medical Students - Rural Medicine	263,338.14	150,372.77	-42.9	150,372.77
3582	Controlled Substances Act - Forfeited Property Sales	584.04	0.00	-100.0	0.00
3583	Controlled Substances Act - Forfeited Money	346,694.50	431,471.53	24.5	431,471.53
3594	Waste Disposal Violations	106,908.00	0.00	-100.0	0.00
3595	Medical Assistance Cost Recovery	3,192,307.08	3,125,434.95	-2.1	3,125,434.95
3628	Dormitory, Cafeteria and Merchandise Sales	5,863,386.89	7,041,811.35	20.1	7,041,811.35
3704	Court Costs	0.00	9,351,941.81	0.0	9,351,941.81
3705	State Parking Violations	47,804.50	42,366.50	-11.4	42,366.50
3706	Arrest Fees	3,969,637.96	4,073,664.00	2.6	4,073,664.00
3708	Judges Retirement Contributions	1,275,806.58	1,432,478.99	12.3	1,432,478.99
3709	District Court Suit Filing Fee	5,690,632.00	11,650,454.43	104.7	11,650,454.43
3710	Contempt of Court Fines	2,300.00	1,988.00	-13.6	1,988.00
3712	Fees From Criminal Offenses	7,962,822.83	8,948,317.21	12.4	8,948,317.21
3713	Fees from Misdemeanor or Felony Cases	34,789,861.57	34,212,025.97	-1.7	34,212,025.97
3714	Judgments	2,019,621.07	2,708,997.88	34.1	2,693,472.29
3715	Excess from Delinquent Tax Sales	178,247.13	85,429.23	-52.1	85,429.23
3717	Civil Penalties	74,722.67	81,925.00	9.6	81,925.00
3718	Court Costs and Attorney Fees	1,699,764.00	1,622,378.77	-4.6	1,622,378.77
3732	Unemployment Compensation Penalties	6,510,156.37	7,562,442.42	16.2	7,562,442.42
3734	Recoveries from Crime Victims	0.00	71,909.48	0.0	71,909.48
3735	Recovery of Parole Costs	1,309,376.23	2,186,077.37	67.0	2,186,077.37
3736	Unclaimed Compensation to Crime Victims	0.00	61,576.81	0.0	61,576.81
3746	Rental of Lands and Buildings	355,027.27	332,605.30	-6.3	332,605.30
3747	Rental - Other	965,173.44	963,791.80	-0.1	963,791.80
3748	Use of Great Seal of Texas - Royalties	8,923.99	12,871.68	44.2	12,871.68
3749	Use of Great Seal of Texas - Licenses	4,160.03	1,710.00	-58.9	1,710.00
3752	Sale of Publications/Advertising	6,641,151.76	7,472,207.50	12.5	7,472,207.50
3754	Other Sales	8,560,788.18	12,782,667.02	49.3	12,782,667.02
3755	Sale of Sesquicentennial Commemoratives	252,218.48	1,567.69	-99.4	1,567.69
3756	Prison Industries Sales	5,770,594.48	5,527,592.41	-4.2	5,527,592.41
3759	Telecommunications Service from Local Funds	2,645,636.73	2,738,357.23	3.5	2,738,357.23
3763	Sale of Operating Supplies	19,924.87	11,566.55	-41.9	11,566.55
3766	Supplies/Equipment/Services - Local Funds	436,095.44	391,911.40	-10.1	391,911.40
3767	Supplies/Equipment/Services - Federal/Other	72,373,633.99	165,392,835.14	128.5	165,392,835.14
3769	Forfeitures	157,814.58	240,730.49	52.5	240,730.49
3773	Insurance and Damages	3,481,807.06	3,676,687.72	5.6	3,676,687.72
3777	Warrants Voided by Statute of Limitation	2,357,552.42	3,820,376.79	62.0	2,651,852.61
3783	Repayment of Unemployment Benefits - Local Funds	1,796,300.25	1,396,970.76	-22.2	1,396,970.76
3784	Repayment of Worker Compensation - Local Funds	1,151,102.63	1,331,163.75	15.6	1,331,163.75
3795	Other Miscellaneous Governmental Revenue	2,976,769.54	1,281,010.43	-57.0	1,281,010.43
3799	Local Account Balances Brought into				

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
38 OTHER MISCELLANEOUS REVENUE				
Treasury	3,635,845.71	1,869,111.33	-48.6	1,869,111.33
3802 Reimbursements - Third Party	17,504,096.32	16,661,059.40	-4.8	16,658,368.68
3803 Reimbursements - Intra-agency	10,101,619.92	11,672,914.72	15.6	11,672,914.72
3861 Gain/Loss on Investments	<u>1,022,039,059.45</u>	<u>610,266,615.67</u>	-40.3	<u>229,328,986.73</u>
TOTAL, OTHER MISCELLANEOUS REVENUE	\$ 1,364,971,942.92	\$ 1,063,892,385.06	-22.1%	\$ 681,768,015.63
44 GRANTS AND DONATIONS - OTHER				
3540 Tax Discount Donation-Student Financial Assistance Grants	\$ 47,603.30	\$ 30,519.17	-35.9%	\$ 30,519.17
3738 Grants - Cities/Counties	40,322.08	24,912.42	-38.2	24,912.42
3739 Grants - Other Political Subdivisions	583,027.73	1,207,763.26	107.2	1,207,763.26
3740 Grants/Donations - Other	<u>2,597,333.18</u>	<u>2,459,601.79</u>	-5.3	<u>2,459,601.79</u>
TOTAL, GRANTS AND DONATIONS - OTHER	\$ 3,268,286.29	\$ 3,722,796.64	13.9%	\$ 3,722,796.64
46 LAND RECLAMATION FEES				
3329 Surface Mining Permits	\$ <u>408,821.10</u>	\$ <u>558,808.61</u>	36.7%	\$ <u>558,808.61</u>
TOTAL, LAND RECLAMATION FEES	\$ 408,821.10	\$ 558,808.61	36.7%	\$ 558,808.61
47 FEDERAL RECEIPTS - EARNED CREDITS				
3602 Earned Federal Funds - Food Stamp Recoupment	\$ 961,304.83	\$ 632,456.06	-34.2%	\$ 632,456.06
3702 Federal Receipts - Earned Credits	<u>29,168,793.51</u>	<u>35,595,004.13</u>	22.0	<u>35,595,004.13</u>
TOTAL, FEDERAL RECEIPTS - EARNED CREDITS	\$ 30,130,098.34	\$ 36,227,460.19	20.2%	\$ 36,227,460.19
50 FEDERAL GRANTS				
3001 Federal Receipts Matched - Transportation Programs	\$ 855,524,594.31	\$ 918,134,775.88	7.3%	\$ 918,134,775.88
3002 Federal Receipts Not Matched - Transportation Programs	5,587.86	0.00	-100.0	0.00
3430 Federal Receipts Matched - Parks and Wildlife	11,586,515.58	16,672,280.15	43.9	16,672,280.15
3431 Federal Receipts Not Matched - Parks and Wildlife	3,462,768.19	9,556,706.39	176.0	9,556,706.39
3500 Federal Receipts Matched - Public Education Programs	5,898,144.53	7,248,224.86	22.9	7,248,224.86

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
50 FEDERAL GRANTS				
3501 Federal Receipts Not Matched - Public Education Programs	700,864,705.67	789,126,514.34	12.6	789,126,514.34
3550 Federal Receipts Matched - Health Programs	88,830,588.27	113,230,299.38	27.5	113,230,299.38
3551 Federal Receipts Not Matched - Health Programs	168,201,093.44	188,117,548.34	11.8	188,117,548.34
3600 Federal Receipts Matched - Welfare/MHMR Programs	1,575,883,667.57	1,728,120,354.96	9.7	1,728,120,354.96
3601 Federal Receipts Not Matched - Welfare/MHMR Programs	110,867,835.91	119,883,240.95	8.1	119,883,240.95
3621 Child Support Collections-Federal	5,181,750.21	8,059,134.38	55.5	8,059,134.38
3700 Federal Receipts Matched - Other Programs	110,915,044.46	146,161,883.98	31.8	146,161,883.98
3701 Federal Receipts Not Matched - Other Programs	410,751,253.89	434,590,133.89	5.8	434,590,133.89
TOTAL, FEDERAL GRANTS	\$ 4,047,973,549.88	\$ 4,478,901,097.49	10.6%	\$ 4,478,901,097.49
14 TOTAL, NET REVENUE	\$ 20,028,368,774.92	\$ 22,723,506,783.69	13.5%	\$ 20,406,952,423.07
99 INTERFUND TRANSFERS				
3307 Repayment of Principal on Veterans Land/Housing Contracts	\$ 84,836,655.01	\$ 49,723,274.49	-41.4%	\$ 49,723,274.49
3354 Water Development Bond Sales	150,000,000.00	118,000,000.00	-21.3	118,000,000.00
3362 Water Storage Contract Repayments	669,912.07	660,042.43	-1.5	660,042.43
3513 Teacher Retirement Reimbursement from Funds in Treasury	1,187,353.13	1,629,171.44	37.2	1,629,171.44
3517 Repayment of College Student Loans	12,384,824.47	13,459,086.72	8.7	13,459,086.72
3535 School Bus Repayments	51,447,612.31	45,583,656.13	-11.4	45,583,656.13
3742 Tax and Revenue Anticipation Notes	614,802,463.34	1,691,250,000.00	175.1	1,691,250,000.00
3744 Sale of Public Building Bonds	118,868,352.18	305,141,368.51	156.7	305,141,368.51
3762 Central Supply Store Receipts	2,578,874.51	2,923,745.00	13.4	2,923,745.00
3765 Supplies/Equipment/Services	97,799,779.05	110,974,974.77	13.5	110,693,050.96
3780 Repayment of Travel Advances	103,648.52	46,352.93	-55.3	46,352.93
3781 Repayment of Petty Cash Advances	4,179.21	3,461.27	-17.2	3,461.27
3782 Repayment of Loans, Political Subdivisions	157,819.61	408,016.01	158.5	408,016.01
3790 Deposit to Trust or Suspense	7,924,599,580.38	8,210,776,025.67	3.6	23,920,053.77
3791 Deposit of Cash Bonds to Secure Liability	43,185.02	-46,830.16	-208.4	0.00
3797 Federal Unemployment Fund Advance	871,351,688.98	445,377,307.46	-48.9	0.00
3809 Sale/Redemption of Real Estate Mortgage Pools	16,706,729.87	60,837,739.57	225.2	0.00
3810 Sale/Redemption of City Bonds	10,022,500.00	11,931,000.00	19.0	11,931,000.00
3811 Sale/Redemption of County Bonds	0.00	47.00	0.0	47.00
3812 Sale/Redemption of Special District Bonds	6,166,500.00	5,700,500.00	-7.6	5,700,500.00
3815 Sale/Redemption of Corporate Securities	5,065,078,797.70	7,878,534,316.38	55.5	2,953,570,103.31
3816 Sale/Redemption of U.S. Government				

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
99 INTERFUND TRANSFERS				
Securities	6,509,188,722.56	7,442,524,497.38	14.3	5,979,735,055.14
3817 Sale/Redemption of Notes and Other Evidences of Indebtedness	1,182,193,388.89	3,706,275,577.47	213.5	1,615,631,632.95
3829 Discount Write-Off on State Bonds	-1,496,162.00	-1,128,979.91	-24.5	-1,128,979.91
3831 Discount Write-Off on Corporate Securities	-49,344,430.58	-136,508,863.87	176.6	-51,537,090.44
3832 Discount Write-Off on U.S. Government Securities	-13,340,159.26	-66,040,393.31	395.0	-18,699,950.33
3833 Discount Write-Off on Notes and Other Evidences of Indebtedness	-19,797,010.40	-85,555,351.37	332.2	-9,116,865.71
3838 Premium Write-Off on University and College Bonds	0.00	44,270.94	0.0	0.00
3839 Premium Write-Off on Corporate Securities	-6,306,650.56	-4,101,470.02	-35.0	21,269.04
3840 Premium Write-Off on U.S. Government Securities	18,676,699.48	38,033,049.24	103.6	715,245.55
3841 Premium Write-Off on Notes and Other Evidences of Indebtedness	3,112,571.93	-4,458,556.34	-243.2	3,605,523.27
3858 Sale of Corporate Stock	1,292,863,051.92	1,214,247,113.61	-6.1	661,399,235.85
3866 Discount Write-Off on Real Estate Mortgage Pools	25,000.00	32,298.76	29.2	0.00
3867 Premium Write-Off on Real Estate Mortgage Pools	33,234.66	-439,704.13	-1,423.0	0.00
3913 Fund 001 Allocations to Childrens Assistance Program	109,124,627.00	151,807,239.00	39.1	151,807,239.00
3914 Transfer Fund 001 to Medical Assistance Program	681,620,822.00	814,968,100.00	19.6	814,968,100.00
3917 Fund 001 Allocations to Teacher Retirement System Trust Fund 960	648,011,991.61	655,145,751.73	1.1	0.00
3918 Fund 001 Allocations to Optional Teacher Retirement Program Trust Account 963	103,890,531.00	108,358,015.00	4.3	0.00
3920 Fund 001 Allocations to General Revenue - Cigarette Tax	295,519,102.30	344,603,125.08	16.6	344,603,125.08
3921 Fund 001 Allocations to Funds 001, 193, 064, and 467 - Cigarette Tax	-295,519,102.31	-344,603,125.08	16.6	-344,603,125.08
3933 Transfer Motor Vehicle Sales Tax to Fund 006 from 001	32,258,878.17	0.00	-100.0	0.00
3934 Transfer Fuels Taxes to Fund 006 from Fund 001	26,656,232.04	0.00	-100.0	0.00
3935 Fund 001 Allocations to GR Fund 001 (Liquor Act Enforcement)	-19,511,844.00	-20,482,795.00	5.0	-20,482,795.00
3936 Fund 001 Allocations to Liquor Enforcement	19,511,844.00	20,482,795.00	5.0	20,482,795.00
3939 Allocation From Fund 1 to GR - Hotel Tax	0.00	-8,002,122.36	0.0	-8,002,122.36
3940 Allocation From Fund 1 to GR - Hotel Tax	0.00	8,002,122.36	0.0	8,002,122.36
3941 Transfer Fund 001 to Foundation School Fund 193	2,148,021,561.07	1,940,671,937.36	-9.7	1,940,671,937.36
3950 Special Funds Unexpended Balance Allocation to Fund 001	0.00	0.00	0.0	7,058,007.22
3956 Fund 001 Excess Priority Allocations to				

TABLE 1 (Continued)
NET REVENUE BY SOURCE AND OBJECT
Year Ended August 31, 1988

Source/Object	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
99 INTERFUND TRANSFERS				
Fund 001	-9,529,667.92	-89,454,302.52	838.7	-89,454,302.52
3958 Fund 001 Excess Priority Allocations to General Revenue Fund 001	9,529,667.92	89,454,302.52	838.7	89,454,302.52
3961 STS Transfers to General Revenue Fund 001	10,264,038.41	11,606,715.33	13.1	11,606,715.33
3962 Capitol Complex Transfers to General Revenue Fund 001	5,472,588.60	6,113,267.86	11.7	6,113,267.86
3965 Allocations for Coin Machine Enforcement	-25,000.00	-25,000.00	0.0	-25,000.00
3966 Allocations for Coin Machine Enforcement	25,000.00	25,000.00	0.0	25,000.00
3970 Other Cash Transfers Within Fund, Fiscal Year and Agency	408,394.00	0.00	-100.0	0.00
3971 Inter-Agency Transfers - Federal Receipts	26,469,015.45	28,149,870.70	6.4	28,149,870.70
3972 Other Cash Transfers Between Funds	138,721,258.23	273,094,293.08	96.9	218,706,256.69
3973 Other Cash Transfers Within Fund - Between Agencies	36,794,781.71	82,844,264.99	125.2	82,844,264.99
3975 Unexpended Cash Balance Forward	-318.95	0.00	-100.0	1,600.60
3977 Medicaid ICF/MR - Federal Portion	119,269,974.59	180,914,831.29	51.7	180,914,831.29
3978 Medicaid ICF/MR - State Portion	16,933,836.55	0.00	-100.0	0.00
3979 Service Transfers to General Revenue Fund 001	8,123,530.59	8,333,382.75	2.6	8,333,382.75
3980 Operating Fund Transfers	215,581,176.85	325,835,704.64	51.1	325,835,704.64
3981 Central Services Account Transfers	7,993,420.19	9,460,083.45	18.3	9,460,083.45
3982 Allocations from Federal Grants-O.A.S.I. and Retirement	14,641,381.24	6,831,035.98	-53.3	6,840,950.57
3984 Unemployment Compensation Benefit Transfers - Special Funds to Fund 001	1,295,960.93	1,661,082.56	28.2	1,661,082.56
3985 Workers Compensation Payments Transfers - Special Funds to Fund 001	1,912,557.25	2,205,865.41	15.3	2,205,865.41
3987 Transfer to Worker Compensation Revolving Account	159,804.53	111,509.16	-30.2	111,509.16
3988 Transfer to Unemployment Compensation Revolving Account	10,630.29	19,401.67	82.5	19,401.67
3989 Fund 001 Transfer to S.E.R.S. State Accumulation Account 952	3,346,958.34	3,883,145.09	16.0	0.00
3992 Clearance from Trust or Suspense	-1,633,218,485.53	-1,720,644,140.87	5.4	0.00
3996 Direct Deposit Transfers	995,348,205.84	1,186,783,553.27	19.2	0.00
TOTAL, INTERFUND TRANSFERS	\$ 27,665,712,064.00	\$ 35,133,991,659.50	27.0%	\$ 17,312,578,076.62
TOTAL NET REVENUE AND INTERFUND TRANSFERS	\$ 47,694,080,838.91	\$ 57,857,498,443.19	21.3%	\$ 37,719,530,499.69

TABLE 2
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Under the object code revisions made in fiscal 1979, state revenue has a six-digit code which categorizes receipts by Category (e.g., Transportation, Insurance, Parks and Wildlife), Type (e.g., Taxes, Business/Professional Fees, Trust Receipts) and Class (e.g., Value, Quantity and Loans).

This table shows fiscal 1987 and 1988 Revenue by Category, Type and Object for all funds and fiscal 1988 revenue for Funds 1-899 only. The Type designation shown here is the basis for Table 21, 1987 Annual Financial Report Volume I, Summary of Net Revenue Available for General Obligation Debt Service.

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
01 Transportation				
01 TAXES				
3003 Motor Vehicle Sales and Use Tax - Motor Carriers	\$ 7,562,034.25	\$ 9,429,489.20	24.7%	\$ 9,429,489.20
3004 Motor Vehicle Sales and Use Tax	755,729,478.21	895,415,438.83	18.5	895,415,438.83
3005 Motor Vehicle Rental Tax	33,056,396.94	38,620,487.07	16.8	38,620,487.07
3006 Motor Vehicle Use Tax - Direct	9,173.02	39,713.44	332.9	39,713.44
3007 Gasoline Tax	1,082,003,973.01	1,261,048,810.56	16.5	1,261,048,810.56
3008 Diesel Fuel Tax	186,671,998.75	207,780,063.68	11.3	207,780,063.68
3009 Liquefied Gas Tax	4,459,862.52	4,991,946.09	11.9	4,991,946.09
3010 Motor Fuel Lubricants Sales Tax	22,765,000.00	26,395,000.08	15.9	26,395,000.08
TOTAL, TAXES	\$ 2,092,257,916.70	\$ 2,443,720,948.94	16.8%	\$ 2,443,720,948.94
10 BUSINESS/PROFESSIONAL FEES				
3013 Motor Vehicle Tax Permit Fee	\$ 0.00	\$ 55,025.00	0.0%	\$ 55,025.00
3030 Commercial Driver Training School Fees	149,886.76	184,238.50	22.9	184,238.50
3035 Commercial Transportation Fees	4,365,015.44	5,553,854.30	27.2	5,553,854.30
3043 Antifreeze Registration Fees	4,720.00	4,560.00	-3.4	4,560.00
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 4,519,622.20	\$ 5,797,677.80	28.3%	\$ 5,797,677.80
20 NONCOMMERCIAL LICENSES AND PERMITS				
3012 Motor Vehicle Certificates	\$ 20,991,097.60	\$ 20,455,481.94	-2.6%	\$ 20,455,481.94
3014 Motor Vehicle Registration Fees	623,877,215.98	625,988,076.84	0.3	625,988,076.84
3017 Tow Truck Registration	0.00	750,941.25	0.0	750,941.25
3018 Special Vehicle Registration Fees	7,937,528.48	8,661,974.17	9.1	8,661,974.17
3020 Motor Vehicle Inspection Fees	37,188,654.49	38,029,271.56	2.3	38,029,271.56
3025 Driver License Fees	48,546,731.64	53,542,394.54	10.3	53,542,394.54
3031 Automobile Clubs Registration Fees	21,180.00	31,310.00	47.8	31,310.00
3052 Highway Beautification Fees	196,062.50	155,370.55	-20.8	155,370.55
3053 Outdoor Signs Regulation	34,331.98	12,255.00	-64.3	12,255.00
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 738,792,802.67	\$ 747,627,075.84	1.2%	\$ 747,627,075.84
25 VIOLATIONS, FINES AND PENALTIES				
3055 Excess Fines from Speeding Violations	\$ 10,495.30	\$ 232,697.68	2,117.2%	\$ 232,697.68
3056 Motor Vehicle Safety Responsibility Violations	5,805,826.04	5,247,443.35	-9.6	5,247,443.35
3057 Motor Carrier Act Fines	660,400.03	784,434.77	18.8	784,434.77

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
01 Transportation				
25 VIOLATIONS, FINES AND PENALTIES				
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 6,476,721.37	\$ 6,264,575.80	-3.3%	\$ 6,264,575.80
30 STATE SERVICE FEES				
3021 Equipment Testing Fees	\$ 0.00	\$ 50.00	0.0%	\$ 50.00
3022 Assigned Vehicle Identification Number Fees	6,759.00	6,857.00	1.4	6,857.00
3027 Driver Record Information Fees	18,710,765.40	21,734,543.97	16.2	21,734,543.97
3029 Motorcycle Education Courses	0.00	2,225.00	0.0	2,225.00
3037 Travel for Inspection of Motor Carrier Records	22,830.67	5,669.74	-75.2	5,669.74
3038 Motor Carrier--Proof of Insurance-Filing Fee	0.00	965,210.00	0.0	965,210.00
3040 Trucker Lease Agreement Act Fees	394,670.51	367,911.06	-6.8	367,911.06
3045 Railroad Commission Service Fees	4,856.20	4,414.39	-9.1	4,414.39
TOTAL, STATE SERVICE FEES	\$ 19,139,881.78	\$ 23,086,881.16	20.6%	\$ 23,086,881.16
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3050 Abandoned Motor Vehicles	\$ 14,280.00	\$ 8,895.20	-37.7%	\$ 8,895.20
3060 Turnpike Policing	822,504.63	795,865.14	-3.2	795,865.14
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 836,784.63	\$ 804,760.34	-3.8%	\$ 804,760.34
60 FEDERAL RECEIPTS				
3001 Federal Receipts Matched - Transportation Programs	\$ 855,524,594.31	\$ 918,134,775.88	7.3%	\$ 918,134,775.88
3002 Federal Receipts Not Matched - Transportation Programs	5,587.86	0.00	-100.0	0.00
TOTAL, FEDERAL RECEIPTS	\$ 855,530,182.17	\$ 918,134,775.88	7.3%	\$ 918,134,775.88
TOTAL, Transportation	\$ 3,717,553,911.51	\$ 4,145,436,695.76	11.5%	\$ 4,145,436,695.76

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
02 Personal Property				
01 TAXES				
3100 Interest on Retail Credit Sales	\$ 2,614,295.05	\$ 1,616,415.73	-38.2%	\$ 1,616,415.73
3101 Prepayments of Limited Sales and Use Tax	925,289,740.95	1,092,201,841.02	18.0	1,092,201,841.02
3102 Limited Sales and Use Tax	3,657,987,301.59	5,112,876,661.22	39.8	5,112,876,661.22
3103 Limited Sales and Use Tax - State	7,876,331.86	9,817,255.44	24.6	9,817,255.44
3104 Manufactured Housing Sales and Use Tax	6,479,765.32	3,587,568.11	-44.6	3,587,568.11
3110 Inheritance Tax	113,741,730.53	108,409,710.43	-4.7	108,409,710.43
TOTAL, TAXES	\$ 4,713,989,165.30	\$ 6,328,509,451.95	34.2%	\$ 6,328,509,451.95
10 BUSINESS/PROFESSIONAL FEES				
3123 Glue and Paint Sales Permit	\$ 0.00	\$ 159,925.00	0.0%	\$ 159,925.00
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 0.00	\$ 159,925.00	0.0%	\$ 159,925.00
20 NONCOMMERCIAL LICENSES AND PERMITS				
3120 Property Rights Claims	\$ 0.00	\$ 700.00	0.0%	\$ 700.00
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 0.00	\$ 700.00	0.0%	\$ 700.00
30 STATE SERVICE FEES				
3106 City Sales Tax Service Fee	\$ 17,240,034.24	\$ 18,699,004.61	8.5%	\$ 18,699,004.61
3107 Local MTA Sales Tax Service Fee	7,933,986.08	8,580,027.22	8.1	8,580,027.22
3108 County Sales Tax Service Fee	0.00	831,583.58	0.0	831,583.58
TOTAL, STATE SERVICE FEES	\$ 25,174,020.32	\$ 28,110,615.41	11.7%	\$ 28,110,615.41
90 OTHER RECEIPTS				
3114 Escheated Estates	\$ 53,068,884.68	\$ 46,042,888.48	-13.2%	\$ 46,042,888.48
TOTAL, OTHER RECEIPTS	\$ 53,068,884.68	\$ 46,042,888.48	-13.2%	\$ 46,042,888.48
TOTAL, Personal Property	\$ 4,792,232,070.30	\$ 6,402,823,580.84	33.6%	\$ 6,402,823,580.84

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
03 Business Regulation				
01 TAXES				
3131 Franchise Tax	\$ 869,764,111.03	\$ 928,896,518.42	6.8%	\$ 928,896,518.42
3132 Franchise Tax Prepayments	4,032,700.00	3,690,000.00	-8.5	3,690,000.00
3136 Cement Tax	4,588,949.69	4,341,486.48	-5.4	4,341,486.48
3139 Hotel and Motel Tax	62,497,808.47	89,968,643.39	44.0	89,968,643.39
3140 Bedding Tax	125,046.10	161,458.30	29.1	161,458.30
3145 Admissions Tax, Penalty and Interest	0.00	1,346.27	0.0	1,346.27
3146 Boxing and Wrestling Admissions Tax	180,256.13	132,409.72	-26.5	132,409.72
3150 Coin-Operated Amusement Machine Tax	4,110,592.50	4,121,036.75	0.3	4,121,036.75
3156 Occupation Tax on Pistol Dealers	0.00	6,827,331.80	0.0	6,827,331.80
3195 Temporary - Attorney Tax	0.00	4,025,942.41	0.0	4,025,942.41
TOTAL, TAXES	\$ 945,299,463.92	\$ 1,042,166,173.54	10.2%	\$ 1,042,166,173.54
10 BUSINESS/PROFESSIONAL FEES				
3124 Sales Tax Permit Fee	\$ 0.00	\$ 13,170,029.75	0.0%	\$ 13,170,029.75
3141 Bedding Permit Fees	48,439.65	50,410.07	4.1	50,410.07
3143 Industrial Alcohol Manufacture	300.00	300.00	0.0	300.00
3147 Boxing and Wrestling Licenses	45,333.54	38,703.56	-14.6	38,703.56
3151 Coin-Operated Machine Business License Fee	935,774.05	803,984.31	-14.1	803,984.31
3152 Bingo Operators/Lessors	1,953,913.70	2,399,296.80	22.8	2,399,296.80
3153 Bingo Equipment	58,110.00	70,150.00	20.7	70,150.00
3160 Manufactured and Industrialized Housing Registration Fees	615,842.46	474,213.95	-23.0	474,213.95
3173 Credit Service Organizations Registration	0.00	4,300.00	0.0	4,300.00
3175 Professional Fees	52,010,771.30	42,735,510.22	-17.8	42,735,510.22
3181 Temporary - Psychologists Fees	0.00	427,240.00	0.0	427,240.00
3182 Temporary - Accountants Fees	0.00	4,443,215.00	0.0	4,443,215.00
3183 Temporary - Architects Fees	0.00	935,220.00	0.0	935,220.00
3184 Temporary - Engineer Fees	0.00	4,575,997.50	0.0	4,575,997.50
3185 Temporary - Real Estate Fees	0.00	7,447,617.50	0.0	7,447,617.50
3186 Temporary - Securities Fees	0.00	11,080,520.00	0.0	11,080,520.00
3187 Temporary - Veterinary Fees	0.00	518,323.94	0.0	518,323.94
3236 Automatic Dial Announcing Device	10,500.00	500.00	-95.2	500.00
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 55,678,984.70	\$ 89,175,532.60	60.2%	\$ 89,175,532.60
20 NONCOMMERCIAL LICENSES AND PERMITS				
3159 Manufactured Housing Certificate of				

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
03 Business Regulation				
Title	\$ 1,578,850.26	\$ 1,420,454.73	-10.0%	\$ 1,420,454.73
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 1,578,850.26	\$ 1,420,454.73	-10.0%	\$ 1,420,454.73
30 STATE SERVICE FEES				
3130 Bank Franchise Tax Service Fee	\$ 1,331,965.57	\$ 1,041,910.45	-21.8%	\$ 1,041,910.45
3133 General Business Filing Fees	18,808,563.03	20,615,316.60	9.6	20,615,316.60
3142 Food Service Worker Training	0.00	2,635.00	0.0	2,635.00
3144 Animal Shelter Personnel Training	0.00	5,240.00	0.0	5,240.00
3149 Amusement Ride Inspection	20,543.00	18,300.00	-10.9	18,300.00
3152 Bingo Operators/Lessors	400.00	0.00	-100.0	0.00
3154 Bingo Tax Service Fees	111,419.97	142,299.85	27.7	142,299.85
3158 Manufactured Housing Training Fees	0.00	101,555.00	0.0	101,555.00
3161 Manufactured and Industrialized Housing Inspection Fees	848,954.57	841,027.57	-0.9	841,027.57
3162 Travel Fees for Manufactured and Industrialized Housing Inspections	54,634.71	32,831.63	-39.9	32,831.63
3164 Boiler Inspection Fees	596,066.17	811,922.30	36.2	811,922.30
3165 Travel Fees for Boiler Inspections	25,581.04	36,147.41	41.3	36,147.41
3172 Financial Institutions Regulation	10,215,806.41	15,058,100.13	47.4	15,058,100.13
3174 Unlicensed Creditors Registration	0.00	121,778.00	0.0	121,778.00
3180 Health Spa Registrations	20,100.00	28,500.00	41.8	28,500.00
TOTAL, STATE SERVICE FEES	\$ 32,034,034.47	\$ 38,857,563.94	21.3%	\$ 38,857,563.94
TOTAL, Business Regulation	\$ 1,034,591,333.34	\$ 1,171,619,724.81	13.2%	\$ 1,171,619,724.81
04 Insurance				
01 TAXES				
3201 Insurance Companies Occupation Tax	\$ 386,174,721.88	\$ 401,134,264.58	3.9%	\$ 401,134,264.58
3202 Insurance Surtax	0.00	90,424,537.09	0.0	90,424,537.09
3203 Insurance Companies Maintenance Tax	37,081,954.53	24,188,449.95	-34.8	24,188,449.95
3204 Insurance Administrative Services Tax	0.00	30,061,496.09	0.0	30,061,496.09
3205 Property and Casualty Insurer Assessment	0.00	954,880.71	0.0	954,880.71
TOTAL, TAXES	\$ 423,256,676.41	\$ 546,763,628.42	29.2%	\$ 546,763,628.42

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
04 Insurance				
10 BUSINESS/PROFESSIONAL FEES				
3206 Insurance Companies Fees	\$ 152,664.55	\$ 286,554.52	87.7%	\$ 286,554.52
3209 Insurance Adjusters Licenses	297,986.25	237,548.10	-20.3	237,548.10
3210 Insurance Agents License Risk Manager	<u>5,945,415.42</u>	<u>5,554,408.68</u>	-6.6	<u>5,554,408.68</u>
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 6,396,066.22	\$ 6,078,511.30	-5.0%	\$ 6,078,511.30
25 VIOLATIONS, FINES AND PENALTIES				
3221 Unauthorized Insurance Penalty	\$ 0.00	\$ 29,000.00	0.0%	\$ 29,000.00
3222 Insurance Money Penalty in Lieu of Suspension or Cancellation	<u>395,036.22</u>	<u>262,829.35</u>	-33.5	<u>262,829.35</u>
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 395,036.22	\$ 291,829.35	-26.1%	\$ 291,829.35
30 STATE SERVICE FEES				
3213 Catastrophe Property Insurance Pool Fees	\$ 0.00	\$ 52,955.00	0.0%	\$ 52,955.00
3215 Insurance Department Fees - Miscellaneous	2,464,229.14	4,042,145.47	64.0	4,042,145.47
3216 Insurance Department Examination and Audit Fees	9,015,192.76	12,197,583.83	35.3	12,197,583.83
3217 Prepaid Funeral Contract Audits	<u>314,264.80</u>	<u>482,580.31</u>	53.6	<u>482,580.31</u>
TOTAL, STATE SERVICE FEES	\$ 11,793,686.70	\$ 16,775,264.61	42.2%	\$ 16,775,264.61
TOTAL, Insurance	\$ 441,841,465.55	\$ 569,909,233.68	29.0%	\$ 569,909,233.68
05 Utilities				
01 TAXES				
3230 Public Utility Gross Receipts Tax	\$ 24,660,460.33	\$ 25,321,366.63	2.7%	\$ 25,321,366.63
3233 Gas, Electric and Water Utility Tax	150,791,658.31	153,625,676.09	1.9	153,625,676.09
3234 Gas Utility Administration Tax	10,418,441.86	6,388,815.11	-38.7	6,388,815.11
3237 Telephone Companies Tax	<u>24,441,737.78</u>	<u>22,499,867.88</u>	-7.9	<u>22,499,867.88</u>
TOTAL, TAXES	\$ 210,312,298.28	\$ 207,835,725.71	-1.2%	\$ 207,835,725.71

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
05 Utilities				
10 BUSINESS/PROFESSIONAL FEES				
3236 Automatic Dial Announcing Device	\$ 0.00	\$ 8,500.00	0.0%	\$ 8,500.00
3239 Telecommunication Utility Fees	0.00	1,151,687.28	0.0	1,151,687.28
3246 Compressed Natural Gas Licenses	<u>3,410.00</u>	<u>950.00</u>	-72.1	<u>950.00</u>
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 3,410.00	\$ 1,161,137.28	33,950.9%	\$ 1,161,137.28
30 STATE SERVICE FEES				
3241 Utility Cooperative Charter and License Fees	\$ 1,050.00	\$ 1,110.00	5.7%	\$ 1,110.00
3245 Compressed Natural Gas Training and Examinations	<u>980.00</u>	<u>85.00</u>	-91.3	<u>85.00</u>
TOTAL, STATE SERVICE FEES	\$ 2,030.00	\$ 1,195.00	-41.1%	\$ 1,195.00
TOTAL, Utilities	\$ 210,317,738.28	\$ 208,998,057.99	-0.6%	\$ 208,998,057.99
06 Alcoholic Beverages				
01 TAXES				
3250 Mixed Drinks Gross Receipts Tax	\$ 182,261,442.49	\$ 177,041,694.48	-2.9%	\$ 177,041,694.48
3253 Liquor Tax	46,905,785.72	44,646,513.90	-4.8	44,646,513.90
3254 Airline/Passenger Train Beverage Tax	302,457.44	322,707.34	6.7	322,707.34
3258 Beer Tax	85,641,147.54	83,219,244.55	-2.8	83,219,244.55
3259 Wine Tax	7,254,682.83	6,938,802.34	-4.4	6,938,802.34
3265 Malt Liquor (Ale) Tax	<u>3,141,353.49</u>	<u>3,365,567.93</u>	7.1	<u>3,365,567.93</u>
TOTAL, TAXES	\$ 325,506,869.51	\$ 315,534,530.54	-3.1%	\$ 315,534,530.54
10 BUSINESS/PROFESSIONAL FEES				
3256 Liquor Permit Fees	\$ 19,170,588.55	\$ 16,557,935.08	-13.6%	\$ 16,557,935.08
3261 Wine and Beer Permit Fees	4,918,369.75	4,847,599.00	-1.4	4,847,599.00
3272 Alcoholic Beverage Seller Training Programs	0.00	115,965.00	0.0	115,965.00
3273 Alcoholic Beverage - Samples and Labels Certificate of Approval	0.00	93,825.00	0.0	93,825.00

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
06 Alcoholic Beverages				
10 BUSINESS/PROFESSIONAL FEES				
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 24,088,958.30	\$ 21,615,324.08	-10.3%	\$ 21,615,324.08
25 VIOLATIONS, FINES AND PENALTIES				
3268 Alcoholic Beverage Code Money Penalty in Lieu of Cancellation or Suspension	\$ 1,445,300.00	\$ 1,240,750.00	-14.2%	\$ 1,240,750.00
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 1,445,300.00	\$ 1,240,750.00	-14.2%	\$ 1,240,750.00
30 STATE SERVICE FEES				
3269 Sale of Confiscated Alcoholic Beverages	\$ 43,772.35	\$ 0.00	-100.0%	\$ 0.00
3271 Alcoholic Beverages - Import Fee	\$ 861,164.50	\$ 1,771,356.00	105.7	\$ 1,771,356.00
TOTAL, STATE SERVICE FEES	\$ 904,936.85	\$ 1,771,356.00	95.7%	\$ 1,771,356.00
TOTAL, Alcoholic Beverages	\$ 351,946,064.66	\$ 340,161,960.62	-3.3%	\$ 340,161,960.62
07 Tobacco				
01 TAXES				
3275 Cigarette Tax, Penalty and Interest	\$ 346,184,804.18	\$ 389,821,817.81	12.6%	\$ 389,821,817.81
3278 Cigar and Tobacco Products Tax	\$ 24,657,959.95	\$ 27,176,822.47	10.2	\$ 27,176,822.47
TOTAL, TAXES	\$ 370,842,764.13	\$ 416,998,640.28	12.4%	\$ 416,998,640.28
10 BUSINESS/PROFESSIONAL FEES				
3282 Cigarette, Cigar and Tobacco Combination Permits	\$ 22,612.75	\$ 23,085.93	2.1%	\$ 23,085.93
3283 Cigar/Tobacco Products Only - Distributor Permits	\$ 1,887.00	\$ 576.00	-69.5	\$ 576.00
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 24,499.75	\$ 23,661.93	-3.4%	\$ 23,661.93

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
07 Tobacco				
TOTAL, Tobacco	\$ 370,867,263.88	\$ 417,022,302.21	12.4%	\$ 417,022,302.21
08 Natural Resources				
01 TAXES				
3290 Oil Production Tax	\$ 531,871,537.50	\$ 498,624,291.25	-6.3%	\$ 498,624,291.25
3291 Natural and Casinghead Gas Tax	644,861,859.56	555,646,857.88	-13.8	555,646,857.88
3295 Oil and Gas Regulation Tax	1,318,216.27	1,292,061.45	-2.0	1,292,061.45
3296 Oil and Gas Well Servicing Tax	3,017,888.57	4,281,489.17	41.9	4,281,489.17
3299 Sulphur Tax	3,628,379.67	3,245,126.61	-10.6	3,245,126.61
TOTAL, TAXES	\$ 1,184,697,881.57	\$ 1,063,089,826.35	-10.3%	\$ 1,063,089,826.35
10 BUSINESS/PROFESSIONAL FEES				
3311 Survey Permits	\$ 104,202.45	\$ 187,585.00	80.0%	\$ 187,585.00
3313 Oil and Gas Well Drilling Permits	2,122,900.00	2,504,050.00	18.0	2,504,050.00
3329 Surface Mining Permits	408,821.10	558,808.61	36.7	558,808.61
3366 Business Fees - Natural Resources	166,310.00	201,793.50	21.3	201,793.50
3374 Underground Storage Tank Fees	0.00	2,210,644.33	0.0	2,210,644.33
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 2,802,233.55	\$ 5,662,881.44	102.1%	\$ 5,662,881.44
20 NONCOMMERCIAL LICENSES AND PERMITS				
3370 Boat Sewage Disposal Device Certificates	\$ 884.00	\$ 5,291.00	498.5%	\$ 5,291.00
3373 Injection Well Regulation	55,600.00	52,200.00	-6.1	52,200.00
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 56,484.00	\$ 57,491.00	1.8%	\$ 57,491.00
25 VIOLATIONS, FINES AND PENALTIES				
3314 Oil and Gas Well Violations	\$ 494,749.15	\$ 445,706.50	-9.9%	\$ 445,706.50
3360 Water Quality Act Violations	1,541,688.67	521,975.76	-66.1	521,975.76
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 2,036,437.82	\$ 967,682.26	-52.5%	\$ 967,682.26

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
08 Natural Resources				
30 STATE SERVICE FEES				
3301 Land Office Fees	\$ 422,465.85	\$ 514,438.24	21.8%	\$ 514,438.24
3302 Land Office Administrative Fees	476,872.16	529,245.02	11.0	529,245.02
3305 Veterans Land Board Service Fees	2,171,102.91	1,693,901.80	-22.0	1,693,901.80
3364 Water Use Permits	1,183,926.12	726,349.42	-38.6	726,349.42
3368 Department of Water Resources Filing/Copy Fees	201,194.53	90,929.00	-54.8	90,929.00
3371 Waste Treatment Inspection Fees	3,499,339.30	3,829,500.30	9.4	3,829,500.30
3375 Air Pollution Control Fees	7,699,682.38	10,761,672.50	39.8	10,761,672.50
3382 Railroad Commission Rule Exceptions	250,350.00	274,650.00	9.7	274,650.00
3385 Natural Gas Policy Act Fees	200,377.00	198,000.00	-1.2	198,000.00
TOTAL, STATE SERVICE FEES	\$ 16,105,310.25	\$ 18,618,686.28	15.6%	\$ 18,618,686.28
70 INTEREST/DIVIDENDS				
3308 Interest on Veterans Land/Housing Contracts	\$ 73,570,917.31	\$ 74,791,878.90	1.7%	\$ 74,791,878.90
3350 Interest on Land Sales	67,088.67	134,237.80	100.1	134,237.80
TOTAL, INTEREST/DIVIDENDS	\$ 73,638,005.98	\$ 74,926,116.70	1.7%	\$ 74,926,116.70
80 LAND INCOME				
3315 Oil and Gas Lease Bonuses	\$ 18,379,379.38	\$ 26,030,964.08	41.6%	\$ 26,030,964.08
3316 Oil and Gas Lease Rental	5,387,073.42	5,403,440.91	0.3	5,403,440.91
3319 Oil Royalties from Parks and Wildlife Lands	91,963.50	45,521.68	-50.5	45,521.68
3320 Oil Royalties from Lands Owned by Educational Institutions	98,704,787.21	105,608,131.54	7.0	105,608,131.54
3321 Oil Royalties from Other State Lands	285,484.97	444,791.84	55.8	444,791.84
3324 Gas Royalties from Parks and Wildlife Lands	385,531.88	64,542.21	-83.3	64,542.21
3325 Gas Royalties from Lands Owned by Educational Institutions	105,302,951.79	104,921,443.51	-0.4	104,921,443.51
3326 Gas Royalties from Other State Lands	412,009.41	735,948.11	78.6	735,948.11
3327 Outer Continental Shelf Settlement Monies	9,704,483.90	12,861,134.16	32.5	12,861,134.16
3328 Surface Damages (Permanent School Fund Land)	49,582.36	36,966.45	-25.4	36,966.45
3330 Hard Minerals - Prospect and Lease	3,514,718.19	706,682.71	-79.9	706,682.71
3333 Royalties - Sulphur	13,008,174.22	11,801,704.02	-9.3	11,801,704.02

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
08 Natural Resources				
80 LAND INCOME				
3334 Royalties - Coal and Lignite	556,954.29	647,049.19	16.2	647,049.19
3335 Royalties - Other Hard Minerals	148,331.30	130,035.21	-12.3	130,035.21
3337 Brine and Water Receipts	634,601.88	727,841.15	14.7	727,841.15
3340 Land Easements	4,205,170.36	4,106,221.33	-2.4	4,106,221.33
3341 Grazing Lease Rentals	2,661,251.67	2,773,978.10	4.2	2,773,978.10
3342 Land Lease	115,000.60	2,235.21	-98.1	2,235.21
3344 Sand, Shell, Gravel and Timber Sales	229,764.24	292,943.36	27.5	292,943.36
3349 Land Sales	9,811,217.47	3,272,864.22	-66.6	3,272,864.22
TOTAL, LAND INCOME	\$ 273,588,432.04	\$ 280,614,438.99	2.6%	\$ 280,614,438.99
TOTAL, Natural Resources	\$ 1,552,924,785.20	\$ 1,443,937,123.02	-7.0%	\$ 1,443,937,123.02
09 Agriculture				
10 BUSINESS/PROFESSIONAL FEES				
3400 Business Fees - Agriculture	\$ 1,124,456.97	\$ 1,497,768.25	33.2%	\$ 1,497,768.25
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 1,124,456.97	\$ 1,497,768.25	33.2%	\$ 1,497,768.25
20 NONCOMMERCIAL LICENSES AND PERMITS				
3410 Agriculture Registration Fees	\$ 621,734.00	\$ 1,269,496.14	104.2%	\$ 1,269,496.14
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 621,734.00	\$ 1,269,496.14	104.2%	\$ 1,269,496.14
30 STATE SERVICE FEES				
3414 Agriculture Inspection Fees	\$ 3,876,834.13	\$ 4,660,432.54	20.2%	\$ 4,660,432.54
3417 Travel Fees for Seed Records Audit and Egg Inspections	0.00	589.56	0.0	589.56
3420 Livestock Export/Import Processing Fees	101,763.15	118,986.65	16.9	118,986.65
3423 Agriculture Association Fees	4,160.00	4,020.00	-3.4	4,020.00
TOTAL, STATE SERVICE FEES	\$ 3,982,757.28	\$ 4,784,028.75	20.1%	\$ 4,784,028.75
TOTAL, Agriculture	\$ 5,728,948.25	\$ 7,551,293.14	31.8%	\$ 7,551,293.14

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
09 Agriculture				
30 STATE SERVICE FEES				
10 Parks and Wildlife				
10 BUSINESS/PROFESSIONAL FEES				
3435 Game, Fish and Equipment Fees - Commercial	\$ 2,978,754.00	\$ 3,019,958.25	1.4%	\$ 3,019,958.25
3465 Mobile Beach Business Permits	<u>1,125.00</u>	<u>1,675.00</u>	48.9	<u>1,675.00</u>
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 2,979,879.00	\$ 3,021,633.25	1.4%	\$ 3,021,633.25
20 NONCOMMERCIAL LICENSES AND PERMITS				
3433 Lake Texoma Fishing License Fees	\$ 88,860.93	\$ 94,492.21	6.3%	\$ 94,492.21
3434 Game, Fish and Equipment Fees - Noncommercial	28,943,282.30	29,588,792.02	2.2	29,588,792.02
3452 Wildlife Management Permits	285,555.06	1,389,592.00	386.6	1,389,592.00
3455 Motorboat Registration Fees	4,625,945.32	4,681,292.00	1.2	4,681,292.00
3456 Motorboat/Outboard Motor Title Certificates	839,486.20	872,552.85	3.9	872,552.85
3461 State Parks Fees	<u>8,556,465.76</u>	<u>8,174,998.77</u>	-4.5	<u>8,174,998.77</u>
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 43,339,595.57	\$ 44,801,719.85	3.4%	\$ 44,801,719.85
25 VIOLATIONS, FINES AND PENALTIES				
3446 Wildlife Value Recovery	\$ 182,538.30	\$ 162,884.20	-10.8%	\$ 162,884.20
3449 Game and Fish, Water Safety and Parks Violations	<u>1,554,217.82</u>	<u>1,539,320.19</u>	-1.0	<u>1,539,320.19</u>
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 1,736,756.12	\$ 1,702,204.39	-2.0%	\$ 1,702,204.39
30 STATE SERVICE FEES				
3447 Sale of Confiscated Pelts or Marine Life	\$ <u>90,313.17</u>	\$ <u>83,206.04</u>	-7.9%	\$ <u>83,206.04</u>
TOTAL, STATE SERVICE FEES	\$ 90,313.17	\$ 83,206.04	-7.9%	\$ 83,206.04

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
10 Parks and Wildlife				
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3468 Parks and Wildlife Publication Sales	\$ 1,301,263.06	\$ 1,390,787.12	6.9%	\$ 1,390,787.12
3469 Parks and Wildlife Publication Royalties and Commissions	<u>494,038.83</u>	<u>363,458.73</u>	-26.4	<u>363,458.73</u>
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 1,795,301.89	\$ 1,754,245.85	-2.3%	\$ 1,754,245.85
60 FEDERAL RECEIPTS				
3430 Federal Receipts Matched - Parks and Wildlife	\$ 11,586,515.58	\$ 16,672,280.15	43.9%	\$ 16,672,280.15
3431 Federal Receipts Not Matched - Parks and Wildlife	<u>3,462,768.19</u>	<u>9,556,706.39</u>	176.0	<u>9,556,706.39</u>
TOTAL, FEDERAL RECEIPTS	\$ 15,049,283.77	\$ 26,228,986.54	74.3%	\$ 26,228,986.54
80 LAND INCOME				
3445 Oyster Bed Location Rental	\$ <u>17,761.90</u>	\$ <u>13,678.52</u>	-23.0%	\$ <u>13,678.52</u>
TOTAL, LAND INCOME	\$ 17,761.90	\$ 13,678.52	-23.0%	\$ 13,678.52
TOTAL, Parks and Wildlife	\$ 65,008,891.42	\$ 77,605,674.44	19.4%	\$ 77,605,674.44
11 Education				
10 BUSINESS/PROFESSIONAL FEES				
3509 Private Educational Institution Fees	\$ 508,552.75	\$ 661,875.30	30.1%	\$ 661,875.30
3511 Teacher Certification Fees	<u>1,386,929.01</u>	<u>1,217,530.88</u>	-12.2	<u>1,217,530.88</u>
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 1,895,481.76	\$ 1,879,406.18	-0.8%	\$ 1,879,406.18
20 NONCOMMERCIAL LICENSES AND PERMITS				
3505 Higher Education Registration Fees	\$ <u>181,056,661.27</u>	\$ <u>208,624,403.31</u>	15.2%	\$ <u>208,624,403.31</u>

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
11 Education				
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 181,056,661.27	\$ 208,624,403.31	15.2%	\$ 208,624,403.31
30 STATE SERVICE FEES				
3510 High School Equivalency Certificate	\$ 226,700.94	\$ 247,332.77	9.1%	\$ 247,332.77
3526 College and University Student Fees	5,653,591.21	7,462,650.47	32.0	7,462,650.47
3527 Administrative Fees - Higher Education	2,686,355.87	2,413,782.13	-10.1	2,413,782.13
3530 School Bond Guarantee Fee	<u>2,400.00</u>	<u>7,200.00</u>	200.0	<u>7,200.00</u>
TOTAL, STATE SERVICE FEES	\$ 8,569,048.02	\$ 10,130,965.37	18.2%	\$ 10,130,965.37
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3532 Sale of Textbooks	\$ <u>2,721,840.55</u>	\$ <u>4,125,514.52</u>	51.6%	\$ <u>4,125,514.52</u>
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 2,721,840.55	\$ 4,125,514.52	51.6%	\$ 4,125,514.52
40 DONATIONS OR GRANTS				
3540 Tax Discount Donation-Student Financial Assistance Grants	\$ <u>47,603.30</u>	\$ <u>30,519.17</u>	-35.9%	\$ <u>30,519.17</u>
TOTAL, DONATIONS OR GRANTS	\$ 47,603.30	\$ 30,519.17	-35.9%	\$ 30,519.17
60 FEDERAL RECEIPTS				
3500 Federal Receipts Matched - Public Education Programs	\$ 5,898,144.53	\$ 7,248,224.86	22.9%	\$ 7,248,224.86
3501 Federal Receipts Not Matched - Public Education Programs	<u>700,864,705.67</u>	<u>789,126,514.34</u>	12.6	<u>789,126,514.34</u>
TOTAL, FEDERAL RECEIPTS	\$ 706,762,850.20	\$ 796,374,739.20	12.7%	\$ 796,374,739.20
70 INTEREST/DIVIDENOS				
3516 Interest on College Student Loans	\$ 12,680,477.58	\$ 10,161,505.20	-19.9%	\$ 10,161,505.20
3520 Interest on Local Deposits - Education	<u>45,968.35</u>	<u>42,911.66</u>	-6.6	<u>42,911.66</u>

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
11 Education				
70 INTEREST/DIVIDENDS				
TOTAL, INTEREST/DIVIDENDS	\$ 12,726,445.93	\$ 10,204,416.86	-19.8%	\$ 10,204,416.86
90 OTHER RECEIPTS				
3512 Teacher Retirement Reimbursement from Funds Outside Treasury	\$ 62,220,186.73	\$ 63,701,694.67	2.4%	\$ 63,701,694.67
TOTAL, OTHER RECEIPTS	\$ 62,220,186.73	\$ 63,701,694.67	2.4%	\$ 63,701,694.67
TOTAL, Education	\$ 976,000,117.75	\$ 1,095,071,659.28	12.2%	\$ 1,095,071,659.28
12 Health				
10 BUSINESS/PROFESSIONAL FEES				
3554 Food and Drug Fees	\$ 1,617,873.90	\$ 1,044,877.62	-35.4%	\$ 1,044,877.62
3555 Hazardous Substance Manufacturing	217,050.00	228,750.01	5.4	228,750.01
3557 Health Care Facilities Fees	1,891,710.12	2,256,209.37	19.3	2,256,209.37
3560 Medical Examination and Registration Fees	5,993,343.51	7,175,254.09	19.7	7,175,254.09
3561 Temporary - Physicians Fee	0.00	4,482,830.00	0.0	4,482,830.00
3562 Health Related Professional Fees	2,729,474.75	2,941,326.82	7.8	2,941,326.82
3565 Temporary - Dental Fee	0.00	1,013,760.00	0.0	1,013,760.00
3566 Temporary - Optometrists Fees	0.00	235,840.00	0.0	235,840.00
3567 Temporary - Chiropractic Fees	0.00	222,750.00	0.0	222,750.00
3587 Workplace Chemical List	0.00	75,775.75	0.0	75,775.75
3589 Radioactive Materials and Devices or Equipment Regulation	2,739,505.67	3,168,794.21	15.7	3,168,794.21
3592 Waste Disposal Facilities, Generators, Transporters	10,429,431.41	12,698,170.19	21.8	12,698,170.19
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 25,618,389.36	\$ 35,544,338.06	38.7%	\$ 35,544,338.06
20 NONCOMMERCIAL LICENSES AND PERMITS				
3573 Health Licenses for Camps	\$ 21,121.00	\$ 19,820.00	-6.2%	\$ 19,820.00
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 21,121.00	\$ 19,820.00	-6.2%	\$ 19,820.00

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
12 Health				
30 STATE SERVICE FEES				
3558 Nurse Examiners Fees	\$ 45,208.27	\$ 50,417.80	11.5%	\$ 50,417.80
3579 Vital Statistics Certification and Service Fees	<u>1,757,309.12</u>	<u>2,137,275.94</u>	21.6	<u>2,137,275.94</u>
TOTAL, STATE SERVICE FEES	\$ 1,802,517.39	\$ 2,187,693.74	21.4%	\$ 2,187,693.74
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3575 Repayment of Loans to Medical Students - Rural Medicine	\$ 263,338.14	\$ 150,372.77	-42.9%	\$ 150,372.77
3595 Medical Assistance Cost Recovery	<u>3,192,307.08</u>	<u>3,125,434.95</u>	-2.1	<u>3,125,434.95</u>
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 3,455,645.22	\$ 3,275,807.72	-5.2%	\$ 3,275,807.72
60 FEDERAL RECEIPTS				
3550 Federal Receipts Matched - Health Programs	\$ 88,830,588.27	\$ 113,230,299.38	27.5%	\$ 113,230,299.38
3551 Federal Receipts Not Matched - Health Programs	<u>168,201,093.44</u>	<u>188,117,548.34</u>	11.8	<u>188,117,548.34</u>
TOTAL, FEDERAL RECEIPTS	\$ 257,031,681.71	\$ 301,347,847.72	17.2%	\$ 301,347,847.72
90 OTHER RECEIPTS				
3582 Controlled Substances Act - Forfeited Property Sales	\$ 584.04	\$ 0.00	-100.0%	\$ 0.00
3583 Controlled Substances Act - Forfeited Money	<u>346,694.50</u>	<u>431,471.53</u>	24.5	<u>431,471.53</u>
TOTAL, OTHER RECEIPTS	\$ 347,278.54	\$ 431,471.53	24.2%	\$ 431,471.53
TOTAL, Health	\$ 288,276,633.22	\$ 342,806,978.77	18.9%	\$ 342,806,978.77

13 Welfare and Mental Health/Mental Retardation

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
10 BUSINESS/PROFESSIONAL FEES				
3611 Private Institutions License Fees	\$ 1,319,090.51	\$ 1,205,572.58	-8.6%	\$ 1,205,572.58
3616 Social Worker Regulation	<u>309,284.04</u>	<u>402,470.05</u>	30.1	<u>402,470.05</u>
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 1,628,374.55	\$ 1,608,042.63	-1.2%	\$ 1,608,042.63
30 STATE SERVICE FEES				
3606 Support and Maintenance of Patients	\$ 34,906,688.69	\$ 33,847,254.62	-3.0%	\$ 33,847,254.62
3614 Counseling, Care and Treatment of Out-Patients	2,296,405.65	2,797,166.06	21.8	2,797,166.06
3618 Welfare/MHMR Service Fees	1,680,243.59	1,646,201.27	-2.0	1,647,877.30
3622 Child Support Collections-State	59,875,056.16	83,465,102.64	39.4	12,991,636.42
3624 Adoption Registry Fees	121,249.00	112,189.40	-7.5	112,189.40
3625 Court Costs Awarded Parent/Child Cases	<u>198,186.33</u>	<u>491,494.83</u>	148.0	<u>137,943.14</u>
TOTAL, STATE SERVICE FEES	\$ 99,077,829.42	\$ 122,359,408.82	23.5%	\$ 51,534,066.94
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3628 Dormitory, Cafeteria and Merchandise Sales	\$ <u>5,863,386.89</u>	\$ <u>7,041,811.35</u>	20.1%	\$ <u>7,041,811.35</u>
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 5,863,386.89	\$ 7,041,811.35	20.1%	\$ 7,041,811.35
60 FEDERAL RECEIPTS				
3600 Federal Receipts Matched - Welfare/MHMR Programs	\$ 1,575,883,667.57	\$ 1,728,120,354.96	9.7%	\$ 1,728,120,354.96
3601 Federal Receipts Not Matched - Welfare/MHMR Programs	110,867,835.91	119,883,240.95	8.1	119,883,240.95
3602 Earned Federal Funds - Food Stamp Recoupment	961,304.83	632,456.06	-34.2	632,456.06
3621 Child Support Collections-Federal	<u>5,181,750.21</u>	<u>8,059,134.28</u>	55.5	<u>8,059,134.38</u>
TOTAL, FEDERAL RECEIPTS	\$ 1,692,894,558.52	\$ 1,856,695,186.34	9.7%	\$ 1,856,695,186.34
TOTAL, Welfare and Mental Health/Mental Retardation	\$ 1,799,464,149.38	\$ 1,987,704,449.14	10.5%	\$ 1,916,879,107.26

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
10 BUSINESS/PROFESSIONAL FEES				
3722 Registration Fees - Texas Youth Commision	\$ 0.00	\$ 5,892.10	0.0%	\$ 5,892.10
TOTAL, BUSINESS/PROFESSIONAL FEES	\$ 0.00	\$ 5,892.10	0.0%	\$ 5,892.10
20 NONCOMMERCIAL LICENSES AND PERMITS				
3707 Marriage Licenses	\$ 2,493,703.52	\$ 2,363,247.87	-5.2%	\$ 0.00
TOTAL, NONCOMMERCIAL LICENSES AND PERMITS	\$ 2,493,703.52	\$ 2,363,247.87	-5.2%	\$ 0.00
25 VIOLATIONS, FINES AND PENALTIES				
3594 Waste Disposal Viciations	\$ 106,908.00	\$ 0.00	-100.0%	\$ 0.00
3704 Court Costs	0.00	9,351,941.81	0.0	9,351,941.81
3705 State Parking Violations	47,804.50	42,366.50	-11.4	42,366.50
3706 Arrest Fees	3,969,637.96	4,073,664.00	2.6	4,073,664.00
3709 District Court Suit Filing Fee	5,690,632.00	11,650,454.43	104.7	11,650,454.43
3710 Contempt of Court Fines	2,300.00	1,988.00	-13.6	1,988.00
3712 Fees From Criminal Offenses	7,962,822.83	8,948,317.21	12.4	8,948,317.21
3713 Fees from Misdemeanor or Felony Cases	34,789,861.57	34,212,025.97	-1.7	34,212,025.97
3714 Judgments	2,019,621.07	2,708,997.88	34.1	2,693,472.29
3715 Excess from Delinquent Tax Sales	178,247.13	85,429.23	-52.1	85,429.23
3717 Civil Penalties	74,722.67	81,925.00	9.6	81,925.00
3732 Unemployment Compensation Penalties	6,510,156.37	7,562,442.42	16.2	7,562,442.42
TOTAL, VIOLATIONS, FINES AND PENALTIES	\$ 61,352,714.10	\$ 78,719,552.45	28.3%	\$ 78,704,026.86
30 STATE SERVICE FEES				
3711 Judicial Fees	\$ 232,709.45	\$ 229,437.30	-1.4%	\$ 229,437.30
3716 Lien Fees	11,258.13	14,266.13	26.7	14,266.13
3719 Fees for Copies or Filing of Records	1,178,957.57	1,671,982.37	41.8	1,671,982.37
3720 Expedited Handling Charges - Secretary of State	536,720.10	504,586.75	-6.0	504,586.75
3723 Fees for Examinations and Audits	455,154.11	1,030,903.61	126.5	1,030,903.61
3727 Fees for Administrative Services	246,478.87	36,395.45	-85.2	36,395.45
3775 Return Check Fees	69,342.08	140,554.82	102.7	140,554.82
TOTAL, STATE SERVICE FEES	\$ 2,730,620.31	\$ 3,628,126.43	32.9%	\$ 3,628,126.43

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
14 Other				
35 SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES				
3718 Court Costs and Attorney Fees	\$ 1,699,764.00	\$ 1,622,378.77	-4.6%	\$ 1,622,378.77
3734 Recoveries from Crime Victims	0.00	71,909.48	0.0	71,909.48
3735 Recovery of Parole Costs	1,309,376.23	2,186,077.37	67.0	2,186,077.37
3736 Unclaimed Compensation to Crime Victims	0.00	61,576.81	0.0	61,576.81
3746 Rental of Lands and Buildings	355,027.27	332,605.30	-6.3	332,605.30
3748 Use of Great Seal of Texas - Royalties	8,923.99	12,871.68	44.2	12,871.68
3749 Use of Great Seal of Texas - Licenses	4,160.03	1,710.00	-58.9	1,710.00
3750 Sale of Machinery and Equipment	6,348,039.71	7,382,001.03	16.3	7,356,083.48
3751 Sale of Buildings	976,053.90	45,939.22	-95.3	45,939.22
3752 Sale of Publications/Advertising	6,641,151.76	7,472,207.50	12.5	7,472,207.50
3753 Sale of Surplus Property Fee	0.00	2,352,514.52	0.0	2,352,514.52
3754 Other Sales	8,560,788.18	12,782,667.02	49.3	12,782,667.02
3755 Sale of Sesquicentennial Commemoratives	252,218.48	1,567.69	-99.4	1,567.69
3756 Prison Industries Sales	5,770,594.48	5,527,592.41	-4.2	5,527,592.41
3759 Telecommunications Service from Local Funds	2,645,636.73	2,738,357.23	3.5	2,738,357.23
3763 Sale of Operating Supplies	19,924.87	11,566.55	-41.9	11,566.55
3766 Supplies/Equipment/Services - Local Funds	436,095.44	391,911.40	-10.1	391,911.40
3767 Supplies/Equipment/Services - Federal/Other	72,373,633.99	165,392,835.14	128.5	165,392,835.14
3773 Insurance and Damages	3,481,807.06	3,676,687.72	5.6	3,676,687.72
3783 Repayment of Unemployment Benefits - Local Funds	1,796,300.25	1,396,970.76	-22.2	1,396,970.76
3784 Repayment of Worker Compensation - Local Funds	1,151,102.63	1,331,163.75	15.6	1,331,163.75
3802 Reimbursements - Third Party	17,504,096.32	16,661,059.40	-4.8	16,658,368.68
3803 Reimbursements - Intra-agency	10,101,619.92	11,672,914.72	15.6	11,672,914.72
TOTAL, SALES, RENTALS AND REPAYMENTS OF GOODS AND SERVICES	\$ 141,436,315.24	\$ 243,127,085.47	71.9%	\$ 243,108,477.20
40 DONATIONS OR GRANTS				
3738 Grants - Cities/Counties	\$ 40,322.08	\$ 24,912.42	-38.2%	\$ 24,912.42
3739 Grants - Other Political Subdivisions	583,027.73	1,207,763.26	107.2	1,207,763.26
3740 Grants/Donations - Other	2,597,333.18	2,459,601.79	-5.3	2,459,601.79

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
14 Other				
40 DONATIONS OR GRANTS				
TOTAL, DONATIONS OR GRANTS	\$ 3,220,682.99	\$ 3,692,277.47	14.6%	\$ 3,692,277.47
60 FEDERAL RECEIPTS				
3700 Federal Receipts Matched - Other Programs	\$ 110,915,044.46	\$ 146,161,883.98	31.8%	\$ 146,161,883.98
3701 Federal Receipts Not Matched - Other Programs	410,751,253.89	434,590,133.89	5.8	434,590,133.89
3702 Federal Receipts - Earned Credits	29,168,793.51	35,595,004.13	22.0	35,595,004.13
TOTAL, FEDERAL RECEIPTS	\$ 550,835,091.86	\$ 616,347,022.00	11.9%	\$ 616,347,022.00
70 INTEREST/DIVIDENDS				
3818 Amortization of Premium or Discount on City Bonds	\$ 19,711.48	\$ 22,024.85	11.7%	\$ 22,024.85
3819 Amortization of Premium or Discount on County Bonds	1,328.23	1,491.01	12.3	1,491.01
3821 Amortization of Premium or Discount on State Bonds	0.00	-4,815.90	0.0	-4,815.90
3822 Amortization of Premium or Discount on University and College Bonds	5,351.05	5,922.25	10.7	5,922.25
3823 Amortization of Premium or Discount on Corporate Securities	4,653,150.44	5,442,087.54	17.0	123,693.77
3824 Amortization of Premium or Discount on U.S. Government Securities	12,719,214.55	24,870,851.17	95.5	16,146,220.15
3825 Amortization of Premium or Discount on Notes and Other Evidences of Indebtedness	3,470,604.28	4,688,314.02	35.1	3,219,940.29
3842 Interest on City Bonds	9,036,385.25	10,099,873.75	11.8	10,099,873.75
3843 Interest on County Bonds	43,800.00	1,002,400.00	2,188.6	43,800.00
3844 Interest on Special District Bonds	9,213,999.36	11,920,965.68	29.4	11,920,965.68
3846 Interest on University and College Bonds	92,500.00	92,500.00	0.0	92,500.00
3847 Interest on Corporate Securities	725,468,314.44	688,519,887.02	-5.1	324,814,017.17
3848 Interest on U.S. Government Securities	816,820,605.87	863,983,402.64	5.8	312,299,589.05
3849 Interest on Notes and Other Evidences of Indebtedness	362,972,898.63	560,209,486.09	54.3	116,059,713.18
3850 Interest on Real Estate Mortgage Pools	122,628,915.16	138,112,753.65	12.6	0.00
3851 Interest on State Deposits and Treasury Investments	125,294,449.36	147,693,528.62	17.9	130,283,465.14
3852 Interest on Local Deposits - State Agencies	57,540.41	20,201.18	-64.9	20,201.18
3853 Interest on Judgments	1,253.43	10,500.08	737.7	4,348.30

TABLE 2 (Continued)
NET REVENUE BY TYPE AND OBJECT
Year Ended August 31, 1988

Category/Type	1987 Revenue (All Funds)	1988 Revenue (All Funds)	Percentage Change	1988 Revenue (Funds 1-899)
14 Other				
70 INTEREST/DIVIDENDS				
3854 Interest - Other	1,521,106.58	1,030,135.83	-32.3	1,017,627.92
3857 Dividends on Corporate Stock	430,999,061.07	486,175,276.09	12.8	156,233,760.44
3859 Accrued Interest and Premiums on State Bonds Issued	1,407,051.09	1,470,908.61	4.5	1,470,908.61
3861 Gain/Loss on Investments	1,022,039,059.45	610,266,615.67	-40.3	229,328,986.73
3865 Amortization of Premium or Discount on Real Estate Mortgage Pools	<u>-288,988.25</u>	<u>-266,963.46</u>	-7.6	<u>0.00</u>
TOTAL, INTEREST/DIVIDENDS	\$ 3,648,177,311.88	\$ 3,555,367,346.40	-2.5%	\$ 1,313,204,233.57
90 OTHER RECEIPTS				
3708 Judges Retirement Contributions	\$ 1,275,806.58	\$ 1,432,478.99	12.3%	\$ 1,432,478.99
3747 Rental - Other	965,173.44	963,791.80	-0.1	963,791.80
3769 Forfeitures	157,814.58	240,730.49	52.5	240,730.49
3777 Warrants Voided by Statute of Limitation	2,357,552.42	3,820,376.79	62.0	2,651,852.61
3795 Other Miscellaneous Governmental Revenue	2,976,769.54	1,281,010.43	-57.0	1,281,010.43
3799 Local Account Balances Brought into Treasury	<u>3,635,845.71</u>	<u>1,869,111.33</u>	-48.6	<u>1,869,111.33</u>
TOTAL, OTHER RECEIPTS	\$ 11,368,962.27	\$ 9,607,499.83	-15.5%	\$ 8,438,975.65
TOTAL, Other	\$ <u>4,421,615,402.16</u>	\$ <u>4,512,858,050.01</u>	2.1%	\$ <u>2,267,129,031.27</u>
TOTAL, NET REVENUE	\$ 20,028,368,774.92	\$ 22,723,506,783.69	13.5%	\$ 20,406,952,423.07
INTERFUND TRANSFERS (See Table 1 for detail)	\$ <u>27,665,712,064.00</u>	\$ <u>35,133,991,659.50</u>	27.0%	\$ <u>17,312,578,076.62</u>
TOTAL NET REVENUE AND INTERFUND TRANSFERS	\$ 47,694,080,838.91 =====	\$ 57,857,498,443.19 =====	21.3%	\$ 37,719,530,499.69 =====

TABLE 3
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

Shown here are Expenditures by Function and Department for fiscal 1987 and 1988 from all state funds. Also, a 1988 presentation is made of expenditures from Funds 1-899 only.

The basis for function codes 1-13 is spending at the department or agency level. For example, under Public Welfare, expenditures by all of the agencies providing assistance to indigent Texans are listed. However, function codes 14-19 cut across all departments to highlight specific areas of state spending. To use another example, spending by the Department of Human Services is shown under source code 13, excluding those expenditures made under function codes 14-19.

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
01 LEGISLATIVE				
101 Senate	\$ 10,786,155.33	\$ 10,579,272.03	-1.9%	\$ 10,579,272.03
102 House of Representatives	15,694,807.93	14,678,859.07	-6.4	14,678,859.07
103 Texas Legislative Council	10,596,484.26	10,365,591.90	-2.1	10,365,591.90
104 Legislative Budget Board	1,970,689.99	2,588,968.19	31.3	2,588,968.19
105 Legislative Reference Library	417,020.95	369,301.08	-11.4	369,301.08
107 Commission on Uniform State Laws	34,644.31	37,244.61	7.5	37,244.61
116 Sunset Advisory Commission	644,753.94	739,973.50	14.7	739,973.50
308 State Auditor	7,002,077.89	7,839,931.57	11.9	7,839,931.57
313 Automated Information and Telecommunications Council	633,276.71	682,299.18	7.7	682,299.18
TOTAL, LEGISLATIVE	\$ 47,779,911.31	\$ 47,881,441.13	0.2%	\$ 47,881,441.13
02 JUDICIAL				
201 Supreme Court	\$ 1,841,811.57	\$ 2,051,366.33	11.3%	\$ 2,051,366.33
204 Court Reporter Certification Board	66,971.93	92,328.94	37.8	92,328.94
211 Court of Criminal Appeals	1,810,585.96	2,001,618.21	10.5	2,001,618.21
212 Office of Court Administration	778,514.10	893,979.13	14.8	893,979.13
213 State Attorney Before Court of Criminal Appeals	243,488.28	256,140.32	5.1	256,140.32
221 Court of Appeals - First Court of Appeals District	1,398,859.73	1,513,837.11	8.2	1,513,837.11
222 Court of Appeals - Second Court of Appeals District	1,018,338.37	1,129,139.58	10.8	1,129,139.58
223 Court of Appeals - Third Court of Appeals District	922,615.56	1,047,108.86	13.4	1,047,108.86
224 Court of Appeals - Fourth Court of Appeals District	991,183.91	1,099,078.02	10.8	1,099,078.02
225 Court of Appeals - Fifth Court of Appeals District	1,911,085.30	2,133,744.76	11.6	2,133,744.76
226 Court of Appeals - Sixth Court of Appeals District	497,753.32	531,753.64	6.8	531,753.64
227 Court of Appeals - Seventh Court of Appeals District	607,056.65	638,264.11	5.1	638,264.11
228 Court of Appeals - Eighth Court of Appeals District	598,036.17	645,048.91	7.8	645,048.91
229 Court of Appeals - Ninth Court of Appeals District	419,375.33	526,336.71	25.5	526,336.71
230 Court of Appeals - Tenth Court of Appeals District	367,596.12	425,265.42	15.6	425,265.42
231 Court of Appeals - Eleventh Court of Appeals				

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
02 JUDICIAL				
District	469,786.22	503,534.07	7.1	503,534.07
232 Court of Appeals - Twelfth Court of Appeals				
District	495,957.48	523,025.21	5.4	523,025.21
233 Court of Appeals - Thirteenth Court of Appeals				
District	927,946.12	1,009,568.93	8.7	1,009,568.93
234 Court of Appeals - Fourteenth Court of Appeals				
District	1,391,971.63	1,515,183.41	8.8	1,515,183.41
241 District Courts (Comptroller's Judiciary Section)	27,093,367.79	30,293,601.03	11.8	30,293,601.03
242 Commission on Judicial Conduct	290,591.50	301,478.66	3.7	301,478.66
243 State Law Library	524,560.59	590,399.87	12.5	590,399.87
TOTAL, JUDICIAL	\$ 44,667,453.63	\$ 49,721,801.23	11.3%	\$ 49,721,801.23
03 EXECUTIVE DEPARTMENTS				
301 Governor - Executive	\$ 5,839,143.73	\$ 8,199,195.28	40.4%	\$ 8,199,195.28
302 Attorney General	49,341,506.30	65,265,636.33	32.2	65,265,636.33
303 State Purchasing and General Services Commission	60,251,210.08	83,886,743.20	39.2	83,886,743.20
304 Comptroller of Public Accounts	91,276,751.59	116,346,162.29	27.4	116,346,162.29
305 General Land Office	23,036,155.07	25,918,126.67	12.5	25,918,126.67
306 Texas State Library and Archives Commission	4,789,508.91	5,253,238.51	9.8	5,259,238.51
307 Secretary of State	7,340,355.95	10,901,598.91	48.5	10,901,598.91
310 Treasury Department	9,530,303.94	10,329,074.01	8.4	10,329,074.01
312 State Securities Board	1,755,681.77	1,916,392.41	9.1	1,916,392.41
318 Commission for the Blind	3,313,222.54	4,565,510.24	37.7	4,565,510.24
326 Good Neighbor Commission	16,538.90	0.00	-100.0	0.00
327 Employees Retirement System	130,756,981.12	165,271,116.68	26.3	157,556,506.14
328 Veterans Land Board	626,003.67	607,873.71	-2.8	607,873.71
332 Department of Community Affairs	8,988,452.78	4,870,466.36	-45.8	4,870,466.36
333 Office of State-Federal Relations	527,641.67	560,805.39	6.2	560,805.39
334 Advisory Commission on Intergovernmental Relations	510,207.37	579,772.96	13.6	579,772.96
335 Commission for the Deaf	602,297.91	799,543.52	32.7	799,543.52
336 State Property Tax Board	3,897,594.80	4,162,351.91	6.7	4,162,351.91
337 Board of Tax Professional Examiners	99,466.98	115,884.68	16.5	115,884.68
338 State Pension Review Board	166,409.90	154,633.40	-7.0	154,633.40
340 Texas Department on Aging	1,424,234.26	1,645,418.14	15.5	1,645,418.14
342 State Aircraft Pooling Board	1,609,616.20	2,105,878.86	30.8	2,105,878.86
343 Inaugural Committee	173,591.49	0.00	-100.0	0.00
344 Commission on Human Rights	453,600.96	628,733.40	38.6	628,733.40
345 State Ethics Advisory Commission	430.76	0.00	-100.0	0.00
347 Texas Public Finance Authority	95,939.50	127,046.08	32.4	127,046.08

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
03 EXECUTIVE DEPARTMENTS				
349 Texas Music Commission	472.68	1,500.00	217.3	1,500.00
350 Texas National Research Laboratory	0.00	3,217,339.25	0.0	3,217,339.25
601 State Department of Highways and Public Transportation	<u>1,595,706.54</u>	<u>1,452,932.80</u>	-8.9	<u>1,452,932.80</u>
TOTAL, EXECUTIVE DEPARTMENTS	\$ 408,019,027.37	\$ 518,888,974.99	27.2%	\$ 511,174,364.45
04 LAW ENFORCEMENT				
401 Adjutant General	\$ 8,104,065.09	\$ 11,739,050.95	44.8%	\$ 11,739,050.95
403 Texas Veterans Commission	1,723,622.84	1,841,635.91	6.8	1,841,635.91
405 Department of Public Safety	139,534,627.44	155,131,947.61	11.1	155,131,947.61
406 National Guard Armory Board	1,185,354.55	146,993.58	-87.5	146,993.58
407 Commission on Law Enforcement Officer Standards and Education	1,747,458.43	1,827,281.79	4.5	1,827,281.79
408 Commission on Fire Protection Personnel Standards and Education	167,621.67	213,811.05	27.5	213,811.05
409 Commission on Jail Standards	292,581.16	333,681.63	14.0	333,681.63
410 Criminal Justice Policy Council	<u>184,522.62</u>	<u>225,302.81</u>	22.1	<u>225,302.81</u>
TOTAL, LAW ENFORCEMENT	\$ 152,939,853.80	\$ 171,459,705.33	12.1%	\$ 171,459,705.33
05 BUSINESS REGULATORY COMMISSIONS				
329 Real Estate Commission	\$ 2,425,901.84	\$ 3,138,522.29	29.3%	\$ 2,669,698.12
450 Savings and Loan Department	2,592,532.11	2,967,722.67	14.4	2,967,722.67
451 Department of Banking	4,963,933.35	7,203,658.04	45.1	7,203,658.04
452 Texas Department of Labor and Standards	5,197,276.50	5,656,323.83	8.8	5,656,323.83
453 Industrial Accident Board	23,096,834.07	26,050,618.53	12.7	26,050,618.53
454 Board of Insurance	24,777,327.11	35,631,153.76	43.8	35,631,153.76
455 Railroad Commission	29,691,889.98	29,762,879.75	0.2	29,762,879.75
456 Board of Plumbing Examiners	749,681.01	794,750.07	6.0	794,750.07
457 Board of Public Accountancy	2,151,669.01	2,345,300.09	8.9	2,345,300.09
458 Alcoholic Beverage Commission	18,269,282.59	20,769,815.62	13.6	20,769,815.62
459 Board of Architectural Examiners	511,258.47	557,928.71	9.1	557,928.71
460 Board of Registration for Professional Engineers	790,474.19	751,573.68	-4.9	751,573.68
461 Texas Aeronautics Commission	1,159,447.38	985,956.01	-14.9	985,956.01
462 Texas Board of Irrigators	78,249.42	105,256.46	34.5	105,256.46
464 Texas Board of Land Surveying	143,135.36	180,809.13	26.3	180,809.13
465 Texas Department of Commerce	2,364,425.54	13,628,090.76	476.3	13,628,090.76
466 Consumer Credit Commission	836,671.95	935,713.19	11.8	935,713.19

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
05 BUSINESS REGULATORY COMMISSIONS				
467 Board of Private Investigators and Private Security Agencies	868,186.30	954,365.49	9.9	954,365.49
469 Credit Union Department	867,631.29	961,167.27	10.7	961,167.27
470 Motor Vehicle Commission	336,701.92	621,631.03	84.6	621,631.03
471 Texas Amusement Machine Commission	664,446.35	60,399.26	-90.9	60,399.26
472 Texas Structural Pest Control Board	468,013.12	537,828.07	14.9	537,828.07
473 Public Utilities Commission	7,509,451.53	6,750,305.21	-10.1	6,750,305.21
474 Polygraph Examiners Board	60,585.85	68,125.72	12.4	68,125.72
475 Office of Public Utility Counsel	546,935.22	719,880.52	31.6	719,880.52
476 Texas Racing Commission	0.00	133,583.29	0.0	133,583.29
TOTAL, BUSINESS REGULATORY COMMISSIONS	\$ 131,121,941.46	\$ 162,273,358.45	23.8%	\$ 161,804,534.28
06 HEALTH AND SANITATION				
501 Texas Department of Health	\$ 100,891,157.09	\$ 169,428,609.49	67.9%	\$ 169,428,609.49
502 Board of Barber Examiners	396,273.95	420,844.87	6.2	420,844.87
503 Board of Medical Examiners	1,166,373.64	1,497,993.21	28.4	1,497,993.21
504 Board of Dental Examiners	540,595.21	638,513.76	18.1	638,513.76
505 Cosmetology Commission	1,105,134.72	1,213,896.88	9.8	1,213,896.88
506 University of Texas System Cancer Center	82,044,836.52	92,970,086.79	13.3	92,970,086.79
507 Board of Nurse Examiners	928,166.03	1,332,358.09	43.5	1,332,358.09
508 Board of Chiropractic Examiners	103,922.97	139,828.44	34.5	139,828.44
509 Board of Examiners in the Fitting and Dispensing of Hearing Aids	54,612.38	59,262.62	8.5	59,262.62
511 Board of Vocational Nurse Examiners	519,946.06	644,821.46	24.0	644,821.46
512 Board of Podiatry Examiners	52,373.57	52,865.01	0.9	52,865.01
513 Texas Funeral Service Commission	200,289.47	297,201.22	48.3	297,201.22
514 Optometry Board	113,605.41	142,201.24	25.1	142,201.24
515 Board of Pharmacy	1,234,228.80	1,448,827.32	17.3	1,448,827.32
517 Commission on Alcohol and Drug Abuse	2,457,834.97	2,759,432.39	12.2	2,759,432.39
519 Air Control Board	11,486,234.32	13,001,153.36	13.1	13,001,153.36
520 Board of Examiners of Psychologists	237,699.25	282,899.26	19.0	282,899.26
521 Governor's Commission on Physical Fitness	45,297.47	0.00	-100.0	0.00
522 Board of Physical Therapy Examiners	144,668.30	176,579.81	22.0	176,579.81
524 Board of Licensure for Nursing Home Administrators	239,212.33	222,422.01	-7.0	222,422.01
526 Texas Low-Level Radioactive Waste Disposal Authority	1,055,445.77	1,220,006.25	15.5	1,220,006.25
527 Texas Cancer Center	106,371.22	322,671.85	203.3	322,671.85
TOTAL, HEALTH AND SANITATION	\$ 205,124,279.45	\$ 288,272,475.33	40.5%	\$ 288,272,475.33

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
07 NATURAL RESOURCES				
551 Department of Agriculture	\$ 18,889,429.98	\$ 20,209,060.63	6.9%	\$ 20,185,801.66
554 Texas Animal Health Commission	11,279,429.15	10,727,869.78	-4.8	10,727,869.78
555 Texas Agricultural Extension Services	26,505,257.40	31,101,408.66	17.3	31,101,408.66
556 Texas Agricultural Experiment Station	34,885,848.01	37,629,421.00	7.8	37,629,421.00
557 Texas Veterinary Medical Diagnostic Laboratory	1,620,681.36	2,041,417.16	25.9	2,041,417.16
576 Texas Forest Service	6,982,555.93	8,796,022.73	25.9	8,796,022.73
577 Rodent and Predatory Animal Control Service	1,863,551.93	2,223,087.87	19.2	2,223,087.87
578 Board of Veterinary Medical Examiners	239,313.88	339,729.18	41.9	339,729.18
579 Rio Grande Compact Commission	89,911.00	120,819.33	34.3	120,819.33
580 Water Development Board	8,972,938.34	11,016,248.37	22.7	11,016,248.37
581 Water Well Drillers Board	8,500.30	8,502.97	0.0	8,502.97
582 Texas Water Commission	34,206,270.23	36,807,580.24	7.6	36,807,580.24
583 Sabine River Compact Administration	24,206.67	28,742.77	18.7	28,742.77
592 Soil and Water Conservation Board	1,159,332.80	1,186,110.83	2.3	1,186,110.83
596 Red River Compact Commission	23,130.02	25,384.42	9.7	25,384.42
598 Canadian River Commission	15,395.71	31,823.74	106.7	31,823.74
599 Pecos River Compact Commission	64,092.75	135,256.62	111.0	135,256.62
904 Natural Fibers and Food Protein Commission	1,418,790.61	1,415,295.99	-0.2	1,415,295.99
TOTAL, NATURAL RESOURCES	\$ 148,248,636.07	\$ 163,843,782.29	10.5%	\$ 163,820,523.32
08 HIGHWAY MAINTENANCE AND CONSTRUCTION				
601 State Department of Highways and Public Transportation	\$ 2,428,563,886.03	\$ 2,756,680,354.33	13.5%	\$ 2,756,680,354.33
TOTAL, HIGHWAY MAINTENANCE AND CONSTRUCTION	\$ 2,428,563,886.03	\$ 2,756,680,354.33	13.5%	\$ 2,756,680,354.33
10 MENTAL HEALTH, STATE HOMES AND CORRECTIONS				
648 Harris County Psychiatric Center	\$ 0.00	\$ 18,561.00	0.0%	\$ 18,561.00
649 Health and Human Services Coordinating Council	157,810.35	230,763.31	46.2	230,763.31
650 San Antonio State School	8,355,943.71	583,795.83	-93.0	583,795.83
655 Department of Mental Health and Mental Retardation	73,596,010.71	546,126,529.75	642.0	546,126,529.75
656 Vernon State Hospital	14,259,951.68	1,077,692.57	-92.4	1,077,692.57
657 Amarillo State Center	4,218,035.57	306,440.07	-92.7	306,440.07
658 Beaumont State Center	6,241,378.64	463,134.15	-92.5	463,134.15
659 Rio Grande State Center	5,828,143.26	462,345.11	-92.0	462,345.11

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
10 MENTAL HEALTH, STATE HOMES AND CORRECTIONS				
660 Denton State School	24,790,265.40	1,708,561.26	-93.1	1,708,561.26
661 El Paso State Center	6,476,394.41	474,245.35	-92.6	474,245.35
663 Commission for Indian Affairs	436,467.92	446,354.45	2.2	446,354.45
665 Texas Juvenile Probation Commission	803,507.31	883,423.59	9.9	883,423.59
667 Fort Worth State School	14,597,036.40	944,846.77	-93.5	944,846.77
668 Richmond State School	21,498,152.20	1,388,884.39	-93.5	1,388,884.39
669 Lufkin State School	12,568,089.94	993,288.63	-92.0	993,288.63
670 Corpus Christi State School	13,222,754.13	826,118.49	-93.7	826,118.49
671 San Angelo State School	12,574,493.82	838,988.71	-93.3	838,988.71
672 Mexia State School	26,149,412.93	2,140,371.57	-91.8	2,140,371.57
673 San Antonio State Chest Hospital	9,284,164.53	9,952,243.48	7.1	9,952,243.48
674 Kerrville State Hospital	15,028,367.52	1,111,346.04	-92.6	1,111,346.04
675 Travis State School	22,315,989.27	1,570,242.56	-92.9	1,570,242.56
676 Abilene State School	24,643,712.48	2,102,066.17	-91.4	2,102,066.17
677 Austin State Hospital	24,482,658.26	2,218,448.39	-90.9	2,218,448.39
678 Austin State School	19,278,999.05	1,476,586.39	-92.3	1,476,586.39
679 Rusk State Hospital	24,770,598.15	1,949,817.16	-92.1	1,949,817.16
680 Waco Center for Youth	4,028,008.52	307,220.70	-92.3	307,220.70
681 San Antonio State Hospital	26,058,144.38	1,883,418.12	-92.7	1,883,418.12
682 Terrell State Hospital	24,326,512.63	1,895,200.88	-92.2	1,895,200.88
683 Wichita Falls State Hospital	16,590,857.98	1,194,181.02	-92.8	1,194,181.02
684 South Texas Hospital	5,213,609.18	5,714,698.01	9.6	5,714,698.01
685 University of Texas Mental Sciences Institute	213.57	0.00	-100.0	0.00
686 Big Spring State Hospital	14,456,743.76	1,137,626.79	-92.1	1,137,626.79
687 Lubbock State School	12,949,603.38	990,824.00	-92.3	990,824.00
688 Brenham State School	14,527,511.66	985,665.99	-93.2	985,665.99
694 Texas Youth Commission	48,918,884.46	52,239,352.60	6.7	52,239,352.60
696 Department of Corrections	383,395,141.30	476,554,749.74	24.2	476,554,749.74
697 Board of Pardons and Paroles	26,668,797.10	45,810,051.58	71.7	45,810,051.58
698 Texas Adult Probation Commission	1,920,110.50	2,127,022.31	10.7	2,127,022.31
699 Laredo State Center	2,788,938.61	385,343.89	-86.1	385,343.89
TOTAL, MENTAL HEALTH, STATE HOMES AND CORRECTIONS	\$ 967,421,414.67	\$ 1,171,520,450.82	21.1%	\$ 1,171,520,450.82
11 SUPPORT TO STATE AND LOCAL EDUCATION				
300 Governor - Fiscal	\$ 0.00	\$ 193,815.40	0.0%	\$ 193,815.40
301 Governor - Executive	1,782,635.30	2,126,846.91	19.3	2,126,846.91
318 Commission for the Blind	7,281,174.83	9,627,897.93	32.2	9,627,897.93
332 Department of Community Affairs	860,401.18	177,491.04	-79.3	177,491.04
340 Texas Department on Aging	45,321.81	34,266.95	-24.3	34,266.95
450 Savings and Loan Department	975.36	0.00	-100.0	0.00
465 Texas Department of Commerce	0.00	1,656,999.08	0.0	1,656,999.08
473 Public Utilities Commission	1,059,400.75	257,777.65	-75.6	257,777.65

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
11 SUPPORT TO STATE AND LOCAL EDUCATION				
501 Texas Department of Health	3,452,503.96	8,305,310.80	140.5	8,305,310.80
517 Commission on Alcohol and Drug Abuse	130,552.16	569,714.80	336.3	569,714.80
527 Texas Cancer Center	225,888.86	987,531.62	337.1	987,531.62
551 Department of Agriculture	62.77	0.00	-100.0	0.00
601 State Department of Highways and Public Transportation	2,902,828.12	2,552,992.01	-12.0	2,552,992.01
661 El Paso State Center	699.18	0.00	-100.0	0.00
678 Austin State School	218,807.23	3,974.16	-98.1	3,974.16
701 Texas Education Agency	5,654,693,687.23	5,828,287,632.67	3.0	5,828,287,632.67
702 Advisory Council for Technical-Vocational Education	130,633.38	196,709.04	50.5	196,709.04
710 Texas A&M University System	41,053,861.21	51,092,530.27	24.4	51,092,530.27
711 Texas A&M University (Main University)	154,305,821.91	167,892,010.10	8.8	167,892,010.10
712 Texas Engineering Experiment Station	4,994,294.82	5,277,765.85	5.6	5,277,765.85
713 Tarleton State University	10,131,841.50	11,258,149.33	11.1	11,258,149.33
714 University of Texas at Arlington	53,831,607.34	57,520,107.35	6.8	57,520,107.35
715 Prairie View A&M University	33,836,470.93	29,062,901.30	-14.1	29,062,901.30
716 Texas Engineering Extension Service	2,562,411.61	2,763,074.52	7.8	2,763,074.52
717 Texas Southern University	36,022,698.91	37,225,475.45	3.3	37,225,475.45
718 Texas A&M University at Galveston	6,096,755.11	5,614,157.92	-7.9	5,614,157.92
719 Texas State Technical Institute	38,061,049.24	44,309,596.67	16.4	44,309,596.67
720 University of Texas System	33,368,546.58	38,087,672.65	14.1	38,087,672.65
721 University of Texas at Austin	219,531,629.63	233,359,274.62	6.2	233,359,274.62
723 University of Texas Medical Branch at Galveston	153,883,628.33	156,954,598.70	1.9	156,954,598.70
724 University of Texas at El Paso	29,298,606.75	33,330,953.74	13.7	33,330,953.74
727 Texas Transportation Institute	967,124.41	1,084,928.59	12.1	1,084,928.59
729 University of Texas Health Science Center at Dallas	50,986,665.34	62,439,607.64	22.4	62,439,607.64
730 University of Houston - University Park	107,239,753.38	113,068,632.90	5.4	113,068,632.90
731 Texas Woman's University	29,033,923.53	33,609,813.17	15.7	33,609,813.17
732 Texas A&I University	16,376,510.93	17,447,367.86	6.5	17,447,367.86
733 Texas Tech University	74,298,814.43	80,605,230.23	8.4	80,605,230.23
734 Lamar University-Beaumont	27,033,389.42	30,920,228.65	14.3	30,920,228.65
735 Midwestern University	11,030,346.79	12,619,964.24	14.4	12,619,964.24
736 Pan American University	19,182,728.00	22,688,096.21	18.2	22,688,096.21
737 Angelo State University	13,177,696.36	13,669,996.29	3.7	13,669,996.29
738 University of Texas at Dallas	23,097,565.13	24,787,907.98	7.3	24,787,907.98
739 Texas Tech University Health Science Center	34,528,055.70	48,121,623.63	39.3	48,121,623.63
742 University of Texas of the Permian Basin	6,839,311.65	7,195,148.07	5.2	7,195,148.07
743 University of Texas at San Antonio	22,164,053.49	25,024,442.01	12.9	25,024,442.01
744 University of Texas Health Science Center at Houston	78,747,515.30	100,861,558.97	28.0	100,861,558.97
745 University of Texas Health Science Center at San Antonio	68,226,500.22	77,639,030.89	13.7	77,639,030.89
747 Pan American University at Brownsville	2,732,099.23	3,320,972.87	21.5	3,320,972.87

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
11 SUPPORT TO STATE AND LOCAL EDUCATION				
750 University of Texas at Tyler	8,568,804.16	8,941,657.56	4.3	8,941,657.56
751 East Texas State University	20,861,043.71	24,246,143.12	16.2	24,246,143.12
752 University of North Texas	64,721,130.69	72,727,352.61	12.3	72,727,352.61
753 Sam Houston State University	25,519,443.50	26,623,542.75	4.3	26,623,542.75
754 Southwest Texas State University	37,887,986.16	52,059,781.66	37.4	52,059,781.66
755 Stephen F. Austin State University	28,425,041.13	33,560,465.37	18.0	33,560,465.37
756 Sul Ross State University	6,968,761.75	7,710,577.64	10.6	7,710,577.64
757 West Texas State University	16,096,128.01	18,973,642.78	17.8	18,973,642.78
758 Board of Regents, Texas State University System	268,692.53	294,225.86	9.5	294,225.86
759 University of Houston - Clear Lake City	14,062,367.34	16,019,911.90	13.9	16,019,911.90
760 Corpus Christi State University	9,128,101.15	10,221,605.64	11.9	10,221,605.64
761 Laredo State University	2,940,664.19	3,326,558.87	13.1	3,326,558.87
762 University of South Texas System	270,551.24	294,171.58	8.7	294,171.58
763 Texas College of Osteopathic Medicine	21,955,938.14	23,942,840.20	9.0	23,942,840.20
764 East Texas State University at Texarkana	2,923,549.10	3,375,307.23	15.4	3,375,307.23
765 University of Houston - Victoria	2,592,741.13	3,062,357.40	18.1	3,062,357.40
766 State Rural Medical Education Board	64,236.24	8,853.66	-86.2	8,853.66
767 Southwest Collegiate Institute for the Deaf	1,385,106.52	1,742,125.39	25.7	1,742,125.39
771 School for the Blind	7,825,445.41	9,476,492.27	21.0	9,476,492.27
772 School for the Deaf	10,465,369.55	11,157,066.63	6.6	11,157,066.63
781 Texas Higher Education Coordinating Board	470,409,570.72	488,951,851.47	3.9	488,951,851.47
783 University of Houston System	5,514,578.05	5,501,996.18	-0.2	5,501,996.18
784 University of Houston - Downtown	10,158,514.69	11,259,700.42	10.8	11,259,700.42
785 University of Texas Health Center at Tyler	12,979,941.05	15,660,343.88	20.6	15,660,343.88
786 Lamar University System	308,220.18	388,525.34	26.0	388,525.34
787 Lamar University-Orange	1,854,372.47	2,086,845.20	12.5	2,086,845.20
788 Lamar University-Port Arthur	2,543,554.37	2,961,838.66	16.4	2,961,838.66
812 University of Texas Institute of Texan Cultures at San Antonio	1,818,902.13	178,882.74	-90.1	178,882.74
TOTAL, SUPPORT TO STATE AND LOCAL EDUCATION	\$ 7,863,945,604.61	\$ 8,258,586,442.73	5.0%	\$ 8,258,586,442.73
12 PARKS AND MONUMENTS				
802 Parks and Wildlife Department	\$ 96,049,626.55	\$ 111,545,610.55	16.1%	\$ 110,869,684.99
808 Texas Historical Commission	1,617,877.42	1,803,590.42	11.4	1,803,590.42
809 State Preservation Board	564,507.25	355,215.97	-37.0	355,215.97
813 Texas Commission on the Arts	679,058.89	627,934.05	-7.5	627,934.05
814 Texas Conservation Foundation	193,264.34	200,892.95	3.9	200,892.95
815 Texas Tourist Development Agency	1,752,152.11	136,756.97	-92.1	136,756.97
TOTAL, PARKS AND MONUMENTS	\$ 100,856,486.56	\$ 114,670,000.91	13.7%	\$ 113,994,075.35

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
13 WELFARE				
300 Governor - Fiscal	\$ 3,397.78	\$ 663.08	-80.4%	\$ 663.08
302 Attorney General	49,663,965.16	70,007,337.09	40.9	0.00
318 Commission for the Blind	7,017,730.26	8,699,378.30	23.9	8,699,378.30
322 Texas Employment Commission	124,907,120.83	146,189,034.52	17.0	146,189,034.52
324 Department of Human Services	2,520,984,378.88	2,708,521,360.35	7.4	2,708,521,360.35
325 Firemen's Pension Commission	163,669.34	160,455.84	-1.9	132,255.84
330 Texas Rehabilitation Commission	112,803,223.32	141,176,769.01	25.1	141,176,769.01
332 Department of Community Affairs	2,504,223.78	2,730,740.15	9.0	2,730,740.15
501 Texas Department of Health	63,006,436.92	4,957,668.18	-92.1	4,957,668.18
527 Texas Cancer Center	199,686.22	366,483.23	83.5	366,483.23
556 Texas Agricultural Experiment Station	60.54	0.00	-100.0	0.00
647 Ft. Worth Psychiatric Hospital	713,333.00	0.00	-100.0	0.00
648 Harris County Psychiatric Center	13,090,000.00	0.00	-100.0	0.00
650 San Antonio State School	1,169.50	27.46	-97.6	27.46
655 Department of Mental Health and Mental Retardation	5,447,120.00	921,797.45	-83.0	921,797.45
656 Vernon State Hospital	814.50	0.00	-100.0	0.00
658 Beaumont State Center	25,498.23	0.00	-100.0	0.00
659 Rio Grande State Center	1,553.70	68.50	-95.5	68.50
660 Denton State School	295,092.55	19,985.78	-93.2	19,985.78
661 El Paso State Center	157.98	230.00	45.5	230.00
667 Fort Worth State School	765,175.12	19,890.62	-97.4	19,890.62
668 Richmond State School	34,451.42	40,789.06	18.3	40,789.06
669 Lufkin State School	464,858.66	16,742.20	-96.3	16,742.20
670 Corpus Christi State School	165,856.39	2,836.20	-98.2	2,836.20
671 San Angelo State School	8,370.58	28.50	-99.6	28.50
672 Mexia State School	26,730.44	10,466.67	-60.8	10,466.67
673 San Antonio State Chest Hospital	0.00	355.45	0.0	355.45
674 Kerrville State Hospital	84,019.44	0.00	-100.0	0.00
675 Travis State School	8,971.10	0.00	-100.0	0.00
676 Abilene State School	98,646.81	19,577.29	-80.1	19,577.29
677 Austin State Hospital	9,877.75	439.40	-95.5	439.40
678 Austin State School	72,612.37	302.25	-99.5	302.25
679 Rusk State Hospital	423,132.20	192.00	-99.9	192.00
680 Waco Center for Youth	2,477.00	0.00	-100.0	0.00
681 San Antonio State Hospital	16,275.41	681.74	-95.8	681.74
682 Terrell State Hospital	2,482,036.93	78,343.47	-96.8	78,343.47
683 Wichita Falls State Hospital	1,552.68	119.15	-92.3	119.15
684 South Texas Hospital	858.85	0.00	-100.0	0.00
686 Big Spring State Hospital	36,129.19	233.65	-99.3	233.65
687 Lubbock State School	16,717.21	1,354.73	-91.8	1,354.73
688 Brenham State School	9,792.90	2,182.87	-77.7	2,182.87
694 Texas Youth Commission	1,179,413.85	310,388.85	-73.6	310,388.85
696 Department of Corrections	6,629,104.51	6,761,935.89	2.0	6,761,935.89

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
13 WELFARE				
697 Board of Pardons and Paroles	6,923,749.85	2,813.35	-99.9	2,813.35
699 Laredo State Center	22,803.00	0.00	-100.0	0.00
701 Texas Education Agency	0.00	544,909.88	0.0	544,909.88
710 Texas A&M University System	950.45	0.00	-100.0	0.00
757 West Texas State University	0.00	100.00	0.0	100.00
771 School for the Blind	3,018.90	4,893.69	62.1	4,893.69
772 School for the Deaf	57,810.75	120,790.29	108.9	120,790.29
902 Comptroller - State Fiscal	29,360.00	27,440.00	-6.5	27,440.00
TOTAL, WELFARE	\$ 2,920,403,386.25	\$ 3,091,719,806.13	5.9%	\$ 3,021,684,269.04
14 PAYMENT OF PUBLIC DEBT				
103 Texas Legislative Council	\$ 253,235.87	\$ 238,348.88	-5.8%	\$ 238,348.88
116 Sunset Advisory Commission	0.00	4,113.16	0.0	4,113.16
301 Governor - Executive	4,115,021.63	37,859,140.44	820.0	0.00
302 Attorney General	7,416.99	10,004.52	34.8	10,004.52
303 State Purchasing and General Services Commission	463,076.93	611,164.64	31.9	611,164.64
305 General Land Office	16,627.23	0.00	-100.0	0.00
310 Treasury Department	26,775,415.33	75,737,674.00	182.8	65,396,036.22
322 Texas Employment Commission	530,526,570.32	811,695,789.96	52.9	0.00
324 Department of Human Services	0.00	9,250.56	0.0	9,250.56
328 Veterans Land Board	141,156,603.72	169,556,370.32	20.1	169,556,370.32
334 Advisory Commission on Intergovernmental Relations	402.22	249.97	-37.8	249.97
347 Texas Public Finance Authority	0.00	440,592.63	0.0	440,592.63
401 Adjutant General	12,645.83	6,239.09	-50.6	6,239.09
407 Commission on Law Enforcement Officer Standards and Education	1,281.81	564.21	-55.9	564.21
453 Industrial Accident Board	121.50	0.00	-100.0	0.00
465 Texas Department of Commerce	221.99	1,706.21	668.5	1,706.21
467 Board of Private Investigators and Private Security Agencies	12.35	0.00	-100.0	0.00
501 Texas Department of Health	15,982.10	12,884.79	-19.3	12,884.79
551 Department of Agriculture	1,042,379.11	905,158.18	-13.1	905,158.18
556 Texas Agricultural Experiment Station	427.80	0.00	-100.0	0.00
580 Water Development Board	35,933,887.50	54,599,596.97	51.9	54,599,596.97
582 Texas Water Commission	1,798.20	0.00	-100.0	0.00
655 Department of Mental Health and Mental Retardation	78,471.00	96,522.56	23.0	96,522.56
657 Amarillo State Center	2,994.55	0.00	-100.0	0.00
659 Rio Grande State Center	507.48	0.00	-100.0	0.00
680 Waco Center for Youth	2,120.09	0.00	-100.0	0.00

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
14 PAYMENT OF PUBLIC DEBT				
681 San Antonio State Hospital	26.70	0.00	-100.0	0.00
694 Texas Youth Commission	4,486.08	460.51	-89.7	460.51
696 Department of Corrections	0.00	1,823,880.22	0.0	1,823,880.22
697 Board of Pardons and Paroles	63,628.67	60,624.65	-4.7	60,624.65
699 Laredo State Center	1.58	0.00	-100.0	0.00
701 Texas Education Agency	0.00	563.90	0.0	563.90
710 Texas A&M University System	16,039,435.26	16,575,844.42	3.3	16,575,844.42
711 Texas A&M University (Main University)	5,692.63	685,559.28	11,942.9	685,559.28
715 Prairie View A&M University	27.78	0.00	-100.0	0.00
717 Texas Southern University	3,216,468.40	3,413,762.50	6.1	3,413,762.50
719 Texas State Technical Institute	9,825.55	0.00	-100.0	0.00
720 University of Texas System	49,217,141.69	54,355,040.97	10.4	54,355,040.97
721 University of Texas at Austin	2,938.05	463.74	-84.2	463.74
730 University of Houston - University Park	0.00	2,989,920.00	0.0	2,989,920.00
731 Texas Woman's University	1,719,221.02	1,789,875.00	4.1	1,789,875.00
733 Texas Tech University	5,348,000.00	7,653,705.00	43.1	7,653,705.00
736 Pan American University	0.00	869,844.50	0.0	869,844.50
738 University of Texas at Dallas	742,605.16	871,793.39	17.3	871,793.39
739 Texas Tech University Health Science Center	1,301,000.00	1,302,400.00	0.1	1,302,400.00
743 University of Texas at San Antonio	837,805.64	886,072.41	5.7	886,072.41
752 University of North Texas	2,268,267.27	2,210,135.20	-2.5	2,210,135.20
756 Sul Ross State University	0.00	2.63	0.0	2.63
757 West Texas State University	0.00	123,097.92	0.0	123,097.92
758 Board of Regents, Texas State University System	9,728,811.33	9,727,937.50	-0.0	9,727,937.50
759 University of Houston - Clear Lake City	0.00	427,072.00	0.0	427,072.00
763 Texas College of Osteopathic Medicine	1,236.00	262.00	-78.8	262.00
765 University of Houston - Victoria	0.00	55,000.00	0.0	55,000.00
781 Texas Higher Education Coordinating Board	14,770,218.00	14,547,882.00	-1.5	14,547,882.00
783 University of Houston System	6,485,718.77	7,615,797.05	17.4	7,615,797.05
784 University of Houston - Downtown	0.00	703,019.00	0.0	703,019.00
786 Lamar University System	3,308,050.35	3,583,868.75	8.3	3,583,868.75
802 Parks and Wildlife Department	4,562,417.00	3,890,375.00	-14.7	3,890,375.00
902 Comptroller - State Fiscal	38,492.37	71,990.80	87.0	71,990.80
TOTAL, PAYMENT OF PUBLIC DEBT	\$ 860,078,736.85	\$ 1,288,021,621.43	49.8%	\$ 428,125,053.25
15 CONTRIBUTIONS TO EMPLOYEES RETIREMENT				
327 Employees Retirement System	\$ 164,773,848.16	\$ 161,606,379.91	-1.9%	\$ 161,294,768.25
667 Fort Worth State School	20.00	-20.00	-200.0	-20.00
763 Texas College of Osteopathic Medicine	6,404.23	0.00	-100.0	0.00
802 Parks and Wildlife Department	42,297.37	43,807.26	3.5	0.00

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
15 CONTRIBUTIONS TO EMPLOYEES RETIREMENT				
TOTAL, CONTRIBUTIONS TO EMPLOYEES RETIREMENT	\$ 164,822,569.76	\$ 161,650,167.17	-1.9%	\$ 161,294,748.25
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
101 Senate	\$ 504,315.28	\$ 1,023,930.35	103.0%	\$ 1,023,930.35
102 House of Representatives	721,705.70	1,414,859.58	96.0	1,414,859.58
103 Texas Legislative Council	206,321.89	606,309.71	193.8	606,309.71
104 Legislative Budget Board	83,816.06	224,278.33	167.5	224,278.33
105 Legislative Reference Library	16,872.14	28,653.52	69.8	28,653.52
116 Sunset Advisory Commission	29,080.13	75,034.02	158.0	75,034.02
201 Supreme Court	71,550.14	177,915.83	148.6	177,915.83
204 Court Reporter Certification Board	1,846.61	7,070.63	282.8	7,070.63
211 Court of Criminal Appeals	68,307.71	177,701.00	160.1	177,701.00
212 Office of Court Administration	26,492.78	66,200.38	149.8	66,200.38
213 State Attorney Before Court of Criminal Appeals	10,277.49	23,869.87	132.2	23,869.87
221 Court of Appeals - First Court of Appeals District	49,359.86	131,623.52	166.6	131,623.52
222 Court of Appeals - Second Court of Appeals District	39,249.39	99,028.32	152.3	99,028.32
223 Court of Appeals - Third Court of Appeals District	32,911.76	93,097.61	182.8	93,097.61
224 Court of Appeals - Fourth Court of Appeals District	34,815.48	95,929.73	175.5	95,929.73
225 Court of Appeals - Fifth Court of Appeals District	70,837.79	189,057.81	166.8	189,057.81
226 Court of Appeals - Sixth Court of Appeals District	18,164.32	47,648.05	162.3	47,648.05
227 Court of Appeals - Seventh Court of Appeals District	22,535.24	54,547.54	142.0	54,547.54
228 Court of Appeals - Eighth Court of Appeals District	20,364.41	56,067.09	175.3	56,067.09
229 Court of Appeals - Ninth Court of Appeals District	16,157.63	44,037.16	172.5	44,037.16
230 Court of Appeals - Tenth Court of Appeals District	13,004.89	35,709.50	174.5	35,709.50
231 Court of Appeals - Eleventh Court of Appeals District	15,405.23	43,565.70	182.7	43,565.70
232 Court of Appeals - Twelfth Court of Appeals District	16,681.44	44,139.54	164.6	44,139.54
233 Court of Appeals - Thirteenth Court of Appeals District	32,326.53	87,380.46	170.3	87,380.46
234 Court of Appeals - Fourteenth Court of Appeals District	51,034.47	133,733.19	162.0	133,733.19

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
241 District Courts (Comptroller's Judiciary Section)	777,232.34	2,219,711.75	185.5	2,219,711.75
242 Commission on Judicial Conduct	7,635.54	25,241.93	230.5	25,241.93
243 State Law Library	9,043.85	21,840.53	141.4	21,840.53
300 Governor - Fiscal	5,312.50	11,775.39	121.6	11,775.39
301 Governor - Executive	200,284.24	572,204.64	185.6	572,204.64
302 Attorney General	1,488,038.07	4,121,887.64	177.0	4,121,887.64
303 State Purchasing and General Services Commission	721,656.54	1,861,917.39	158.0	1,861,917.39
304 Comptroller of Public Accounts	2,572,982.69	8,384,453.07	225.8	8,384,453.07
305 General Land Office	566,121.82	1,888,102.00	233.5	1,888,102.00
306 Texas State Library and Archives Commission	198,702.86	485,155.49	144.1	485,155.49
307 Secretary of State	252,772.79	648,770.06	156.6	648,770.06
308 State Auditor	297,478.78	696,405.98	134.1	696,405.98
310 Treasury Department	172,614.38	575,731.39	233.5	575,731.39
312 State Securities Board	76,587.56	170,643.07	122.8	170,643.07
313 Automated Information and Telecommunications Council	19,328.74	44,331.65	129.3	44,331.65
318 Commission for the Blind	354,983.56	1,232,435.90	247.1	1,232,435.90
322 Texas Employment Commission	4,535,316.03	13,243,399.89	192.0	13,243,399.89
323 Teacher Retirement System	849,061.73	836,986.07	-1.4	0.00
324 Department of Human Services	10,963,262.66	33,673,497.33	207.1	33,673,497.33
325 Firemen's Pension Commission	2,512.85	10,557.53	320.1	10,557.53
327 Employees Retirement System	275,289,677.02	-1,854,169.99	-100.6	-2,397,913.10
329 Real Estate Commission	90,986.83	229,899.65	152.6	229,899.65
330 Texas Rehabilitation Commission	2,080,653.18	5,440,066.25	161.4	5,440,066.25
332 Department of Community Affairs	314,789.77	334,797.02	6.3	334,797.02
333 Office of State-Federal Relations	15,407.97	40,010.85	159.6	40,010.85
334 Advisory Commission on Intergovernmental Relations	16,521.61	40,549.02	145.4	40,549.02
335 Commission for the Deaf	7,383.44	29,643.43	301.4	29,643.43
336 State Property Tax Board	142,526.42	347,545.07	143.8	347,545.07
337 Board of Tax Professional Examiners	3,589.39	9,793.68	172.8	9,793.68
338 State Pension Review Board	6,360.42	14,814.62	132.9	14,814.62
340 Texas Department on Aging	40,838.09	122,506.95	199.9	122,506.95
342 State Aircraft Pooling Board	31,215.01	84,517.71	170.7	84,517.71
344 Commission on Human Rights	19,670.68	61,416.12	212.2	61,416.12
347 Texas Public Finance Authority	3,377.12	8,232.44	143.7	8,232.44
350 Texas National Research Laboratory	0.00	16,169.05	0.0	16,169.05
401 Adjutant General	248,665.94	840,743.52	238.1	840,743.52
403 Texas Veterans Commission	81,452.55	197,524.19	142.5	197,524.19
405 Department of Public Safety	4,527,761.03	14,716,418.82	225.0	14,716,418.82
406 National Guard Armory Board	45,765.53	0.00	-100.0	0.00
407 Commission on Law Enforcement Officer Standards and Education	74,518.06	168,715.69	126.4	168,715.69
408 Commission on Fire Protection Personnel				

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
Standards and Education	6,851.34	18,386.23	168.3	18,386.23
409 Commission on Jail Standards	10,645.72	25,679.03	141.2	25,679.03
410 Criminal Justice Policy Council	6,415.48	16,963.26	164.4	16,963.26
450 Savings and Loan Department	91,507.69	226,858.90	147.9	226,858.90
451 Department of Banking	211,010.45	602,748.40	185.6	602,748.40
452 Texas Department of Labor and Standards	221,758.62	541,940.81	144.3	541,940.81
453 Industrial Accident Board	316,735.81	812,833.68	156.6	812,833.68
454 Board of Insurance	985,311.63	2,694,786.82	173.4	2,694,786.82
455 Railroad Commission	1,013,063.71	2,373,212.41	134.2	2,373,212.41
456 Board of Plumbing Examiners	24,501.78	59,907.14	144.5	59,907.14
457 Board of Public Accountancy	32,131.34	81,894.61	154.8	81,894.61
458 Alcoholic Beverage Commission	770,432.40	1,905,034.78	147.2	1,905,034.78
459 Board of Architectural Examiners	10,678.97	27,417.19	156.7	27,417.19
460 Board of Registration for Professional Engineers	23,200.37	57,345.27	147.1	57,345.27
461 Texas Aeronautics Commission	38,839.48	76,141.91	96.0	76,141.91
462 Texas Board of Irrigators	3,402.50	8,469.18	148.9	8,469.18
464 Texas Board of Land Surveying	4,417.48	10,099.98	128.6	10,099.98
465 Texas Department of Commerce	70,228.54	726,751.09	934.8	726,751.09
466 Consumer Credit Commission	31,843.28	80,118.54	151.6	80,118.54
467 Board of Private Investigators and Private Security Agencies	30,074.44	76,037.86	152.8	76,037.86
469 Credit Union Department	30,837.10	78,203.54	153.6	78,203.54
470 Motor Vehicle Commission	11,154.72	41,779.96	274.5	41,779.96
471 Texas Amusement Machine Commission	21,592.67	6,095.81	-71.7	6,095.81
472 Texas Structural Pest Control Board	16,865.65	47,011.07	178.7	47,011.07
473 Public Utilities Commission	189,440.71	537,468.12	183.7	537,468.12
474 Polygraph Examiners Board	2,355.80	5,793.17	145.9	5,793.17
475 Office of Public Utility Counsel	14,584.46	48,390.14	231.7	48,390.14
476 Texas Racing Commission	0.00	7,422.99	0.0	7,422.99
501 Texas Department of Health	4,118,695.12	10,024,741.65	143.3	10,024,741.65
502 Board of Barber Examiners	14,538.78	38,392.39	164.0	38,392.39
503 Board of Medical Examiners	46,416.66	155,824.07	235.7	155,824.07
504 Board of Dental Examiners	14,825.82	39,660.90	167.5	39,660.90
505 Cosmetology Commission	43,726.95	107,705.70	146.3	107,705.70
506 University of Texas System Cancer Center	1,631,535.32	9,640,098.42	490.8	9,640,098.42
507 Board of Nurse Examiners	23,004.23	75,273.32	227.2	75,273.32
508 Board of Chiropractic Examiners	2,000.96	7,103.73	255.0	7,103.73
509 Board of Examiners in the Fitting and Dispensing of Hearing Aids	2,101.10	5,344.15	154.3	5,344.15
511 Board of Vocational Nurse Examiners	15,424.99	39,857.66	158.3	39,857.66
512 Board of Podiatry Examiners	1,545.48	5,174.45	234.8	5,174.45
513 Texas Funeral Service Commission	5,707.00	19,556.22	242.6	19,556.22
514 Optometry Board	2,987.47	8,133.15	172.2	8,133.15
515 Board of Pharmacy	35,551.09	92,632.62	160.5	92,632.62
517 Commission on Alcohol and Drug Abuse	93,170.27	240,245.10	157.8	240,245.10

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
519 Air Control Board	363,032.52	1,101,035.26	203.2	1,101,035.26
520 Board of Examiners of Psychologists	4,171.57	10,442.77	150.3	10,442.77
522 Board of Physical Therapy Examiners	2,220.65	6,012.66	170.7	6,012.66
524 Board of Licensure for Nursing Home Administrators	7,680.02	19,174.67	149.6	19,174.67
526 Texas Low-Level Radioactive Waste Disposal Authority	16,226.44	40,709.89	150.8	40,709.89
527 Texas Cancer Center	4,016.25	12,707.91	216.4	12,707.91
551 Department of Agriculture	710,304.88	1,764,281.20	148.3	1,764,281.20
554 Texas Animal Health Commission	313,403.53	754,310.38	140.6	754,310.38
555 Texas Agricultural Extension Services	322,271.91	846,645.62	162.7	846,645.62
556 Texas Agricultural Experiment Station	1,326,477.43	3,017,472.65	127.4	3,017,472.65
557 Texas Veterinary Medical Diagnostic Laboratory	57,529.81	139,634.67	142.7	139,634.67
576 Texas Forest Service	318,885.91	776,468.70	143.4	776,468.70
577 Rodent and Predatory Animal Control Service	80,514.40	209,076.91	159.6	209,076.91
578 Board of Veterinary Medical Examiners	5,038.37	22,158.10	339.7	22,158.10
579 Rio Grande Compact Commission	3,685.85	10,342.47	180.5	10,342.47
580 Water Development Board	211,636.39	671,406.12	217.2	671,406.12
582 Texas Water Commission	796,461.94	2,801,544.21	251.7	2,801,544.21
583 Sabine River Compact Administration	0.00	490.60	0.0	490.60
592 Soil and Water Conservation Board	27,845.85	70,581.13	153.4	70,581.13
596 Red River Compact Commission	1,382.49	3,481.37	151.8	3,481.37
598 Canadian River Commission	872.13	2,138.76	145.2	2,138.76
599 Pecos River Compact Commission	1,131.98	2,610.67	130.6	2,610.67
601 State Department of Highways and Public Transportation	18,754,022.90	43,225,586.58	130.4	43,225,586.58
649 Health and Human Services Coordinating Council	4,926.10	19,688.44	299.6	19,688.44
650 San Antonio State School	433,650.82	1,039.47	-99.7	1,039.47
655 Department of Mental Health and Mental Retardation	733,225.62	53,462,001.45	7,191.3	53,462,001.45
656 Vernon State Hospital	707,586.18	938.23	-99.8	938.23
657 Amarillo State Center	162,946.23	222.20	-99.8	222.20
658 Beaumont State Center	239,724.14	261.59	-99.8	261.59
659 Rio Grande State Center	267,519.48	828.94	-99.6	828.94
660 Denton State School	1,120,682.00	2,400.50	-99.7	2,400.50
661 El Paso State Center	294,538.19	997.64	-99.6	997.64
663 Commission for Indian Affairs	15,274.01	33,217.36	117.4	33,217.36
665 Texas Juvenile Probation Commission	28,446.07	72,520.63	154.9	72,520.63
667 Fort Worth State School	672,341.35	1,158.13	-99.8	1,158.13
668 Richmond State School	1,080,176.78	1,078.67	-99.9	1,078.67
669 Lufkin State School	625,313.43	775.55	-99.8	775.55
670 Corpus Christi State School	579,294.44	3,009.31	-99.4	3,009.31
671 San Angelo State School	626,319.41	1,929.04	-99.6	1,929.04
672 Mexia State School	1,326,568.19	4,001.54	-99.6	4,001.54
673 San Antonio State Chest Hospital	318,281.80	751,062.75	135.9	751,062.75
674 Kerrville State Hospital	727,060.46	1,257.05	-99.8	1,257.05

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
675 Travis State School	1,129,482.68	2,896.04	-99.7	2,896.04
676 Abilene State School	1,179,429.96	2,994.12	-99.7	2,994.12
677 Austin State Hospital	1,153,374.15	3,208.49	-99.7	3,208.49
678 Austin State School	966,219.56	2,000.94	-99.7	2,000.94
679 Rusk State Hospital	1,169,558.82	2,132.62	-99.8	2,132.62
680 Waco Center for Youth	198,679.26	510.55	-99.7	510.55
681 San Antonio State Hospital	1,157,027.61	944.33	-99.9	944.33
682 Terrell State Hospital	1,101,295.10	3,593.90	-99.6	3,593.90
683 Wichita Falls State Hospital	813,112.66	424.85	-99.9	424.85
684 South Texas Hospital	141,632.42	556,498.62	292.9	556,498.62
686 Big Spring State Hospital	684,173.69	1,284.03	-99.8	1,284.03
687 Lubbock State School	642,944.33	1,524.17	-99.7	1,524.17
688 Brenham State School	733,860.58	2,838.93	-99.6	2,838.93
694 Texas Youth Commission	1,585,303.65	3,990,521.49	151.7	3,990,521.49
696 Department of Corrections	14,987,319.75	39,792,624.44	165.5	39,792,624.44
697 Board of Pardons and Paroles	1,323,720.08	3,366,410.05	154.3	3,366,410.05
698 Texas Adult Probation Commission	67,645.04	174,188.09	157.5	174,188.09
699 Laredo State Center	126,217.59	360.47	-99.7	360.47
701 Texas Education Agency	904,625.99	2,978,892.33	229.2	2,978,892.33
702 Advisory Council for Technical-Vocational Education	3,136.80	14,520.36	362.9	14,520.36
710 Texas A&M University System	898,008.15	1,476,063.64	64.3	1,476,063.64
711 Texas A&M University (Main University)	4,212,595.30	13,716,837.44	225.6	13,716,837.44
712 Texas Engineering Experiment Station	129,841.06	352,930.42	171.8	352,930.42
713 Tarleton State University	343,673.43	1,096,117.93	218.9	1,096,117.93
714 University of Texas at Arlington	1,720,214.07	4,770,616.06	177.3	4,770,616.06
715 Prairie View A&M University	567,987.89	1,719,336.89	202.7	1,719,336.89
716 Texas Engineering Extension Service	18,843.75	123,833.45	557.1	123,833.45
717 Texas Southern University	771,479.07	2,061,418.77	167.2	2,061,418.77
718 Texas A&M University at Galveston	155,144.01	399,896.80	157.7	399,896.80
719 Texas State Technical Institute	1,470,650.81	3,662,264.16	149.0	3,662,264.16
720 University of Texas System	365,242.38	948,946.27	159.8	948,946.27
721 University of Texas at Austin	4,917,802.79	18,460,899.51	275.3	18,460,899.51
723 University of Texas Medical Branch at Galveston	3,293,113.39	12,038,496.39	265.5	12,038,496.39
724 University of Texas at El Paso	765,617.62	2,756,363.14	260.0	2,756,363.14
727 Texas Transportation Institute	20,502.13	61,666.96	200.7	61,666.96
729 University of Texas Health Science Center at Dallas	1,369,653.84	3,462,786.66	152.8	3,462,786.66
730 University of Houston - University Park	2,672,043.00	8,419,554.40	215.0	8,419,554.40
731 Texas Woman's University	978,209.54	2,543,528.56	160.0	2,543,528.56
732 Texas A&I University	484,607.60	1,319,991.47	172.3	1,319,991.47
733 Texas Tech University	2,376,606.00	6,088,804.05	156.1	6,088,804.05
734 Lamar University-Beaumont	1,204,104.65	2,559,978.47	112.6	2,559,978.47
735 Midwestern University	337,940.33	974,510.44	188.3	974,510.44
736 Pan American University	763,406.75	2,008,225.89	163.0	2,008,225.89

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
737 Angelo State University	440,538.49	1,158,151.97	162.8	1,158,151.97
738 University of Texas at Dallas	703,982.24	1,932,425.07	174.4	1,932,425.07
739 Texas Tech University Health Science Center	957,060.90	2,681,325.11	180.1	2,681,325.11
742 University of Texas of the Permian Basin	258,031.54	441,986.16	71.2	441,986.16
743 University of Texas at San Antonio	688,996.68	2,477,544.94	259.5	2,477,544.94
744 University of Texas Health Science Center at Houston	2,260,244.17	8,879,612.23	292.8	8,879,612.23
745 University of Texas Health Science Center at San Antonio	1,450,336.04	5,764,545.24	297.4	5,764,545.24
747 Pan American University at Brownsville	99,017.07	256,308.07	158.8	256,308.07
750 University of Texas at Tyler	328,927.93	847,762.70	157.7	847,762.70
751 East Texas State University	605,034.13	1,791,210.39	196.0	1,791,210.39
752 University of North Texas	2,064,811.65	5,737,481.98	177.8	5,737,481.98
753 Sam Houston State University	702,262.68	2,212,965.72	215.1	2,212,965.72
754 Southwest Texas State University	1,146,194.04	4,165,580.42	263.4	4,165,580.42
755 Stephen F. Austin State University	920,292.24	2,560,341.11	178.2	2,560,341.11
756 Sul Ross State University	241,459.20	683,617.55	183.1	683,617.55
757 West Texas State University	496,449.36	1,302,095.71	162.2	1,302,095.71
758 Board of Regents, Texas State University System	7,729.76	20,921.47	170.6	20,921.47
759 University of Houston - Clear Lake City	433,459.47	1,380,413.00	218.4	1,380,413.00
760 Corpus Christi State University	312,873.11	866,475.70	176.9	866,475.70
761 Laredo State University	87,714.65	270,232.74	208.0	270,232.74
762 University of South Texas System	7,273.48	20,527.30	182.2	20,527.30
763 Texas College of Osteopathic Medicine	544,211.96	1,537,996.27	182.6	1,537,996.27
764 East Texas State University at Texarkana	103,244.60	278,306.63	169.5	278,306.63
765 University of Houston - Victoria	75,961.70	242,983.82	219.8	242,983.82
766 State Rural Medical Education Board	2,076.18	0.00	-100.0	0.00
767 Southwest Collegiate Institute for the Deaf	67,482.30	143,071.46	112.0	143,071.46
771 School for the Blind	332,279.88	851,800.48	156.3	851,800.48
772 School for the Deaf	349,454.19	1,118,409.72	220.0	1,118,409.72
781 Texas Higher Education Coordinating Board	207,851.76	565,595.31	172.1	565,595.31
783 University of Houston System	199,329.46	521,576.11	161.6	521,576.11
784 University of Houston - Downtown	316,002.23	1,041,755.14	229.6	1,041,755.14
785 University of Texas Health Center at Tyler	550,567.13	1,720,459.89	212.4	1,720,459.89
786 Lamar University System	10,746.39	26,800.31	149.3	26,800.31
787 Lamar University-Orange	82,439.81	181,452.15	120.1	181,452.15
788 Lamar University-Port Arthur	99,987.47	268,863.17	168.8	268,863.17
802 Parks and Wildlife Department	2,628,519.19	6,254,708.20	137.9	6,172,258.85
808 Texas Historical Commission	57,612.82	138,668.80	140.6	138,668.80
809 State Preservation Board	9,338.64	22,378.65	139.6	22,378.65
812 University of Texas Institute of Texan Cultures at San Antonio	67,662.81	15,272.28	-77.4	15,272.28
813 Texas Commission on the Arts	21,400.67	47,915.04	123.8	47,915.04
814 Texas Conservation Foundation	2,405.89	6,011.95	149.8	6,011.95
815 Texas Tourist Development Agency	14,650.38	2,918.30	-80.0	2,918.30

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
16 CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY				
904 Natural Fibers and Food Protein Commission	4,256.25	10,688.76	151.1	10,688.76
905 Surplus Property Agency	0.00	111,213.47	0.0	111,213.47
TOTAL, CONTRIBUTIONS TO EMPLOYEES SOCIAL SECURITY	\$ 432,685,543.08	\$ 440,598,675.52	1.8%	\$ 439,135,496.99
17 GRANTS TO POLITICAL SUBDIVISIONS AND OTHERS				
212 Office of Court Administration	\$ 1,756,484.49	\$ 1,818,795.49	3.5%	\$ 1,818,795.49
241 District Courts (Comptroller's Judiciary Section)	5,491,106.35	4,288,349.57	-21.9	4,288,349.57
300 Governor - Fiscal	108,950.00	1,137.50	-98.9	1,137.50
501 Governor - Executive	23,440,377.24	27,793,930.20	18.5	27,793,930.20
302 Attorney General	140,846.07	835,012.57	492.8	835,012.57
306 Texas State Library and Archives Commission	11,479,398.71	12,030,817.04	4.8	12,030,817.04
307 Secretary of State	291,823.99	9,534,865.64	3,167.2	9,534,865.64
310 Treasury Department	7,300,000.00	7,300,000.00	0.0	7,300,000.00
318 Commission for the Blind	0.00	869,423.34	0.0	869,423.34
322 Texas Employment Commission	267,559.92	149,419.89	-44.1	149,419.89
324 Department of Human Services	1,759,646.39	3,088,679.54	75.5	3,088,679.54
327 Employees Retirement System	664,801.71	588,940.72	-11.4	588,940.72
330 Texas Rehabilitation Commission	2,960,130.69	3,779,604.31	27.6	3,779,604.31
332 Department of Community Affairs	228,570,977.04	68,418,688.66	-70.0	68,418,688.66
340 Texas Department on Aging	47,923,237.57	51,293,713.35	7.0	51,293,713.35
405 Department of Public Safety	2,575,810.61	1,932,333.08	-24.9	1,932,333.08
461 Texas Aeronautics Commission	2,075,183.59	585,940.76	-71.7	585,940.76
465 Texas Department of Commerce	0.00	186,487,687.27	0.0	186,487,687.27
501 Texas Department of Health	121,885,846.89	141,626,059.40	16.1	141,626,059.40
517 Commission on Alcohol and Drug Abuse	11,638,202.26	19,957,186.73	71.4	19,957,186.73
527 Texas Cancer Center	146,421.21	256,221.72	74.9	256,221.72
580 Water Development Board	41,575.13	54,420.71	30.8	54,420.71
592 Soil and Water Conservation Board	1,566,400.16	1,669,255.53	6.5	1,669,255.53
599 Pecos River Compact Commission	55,475.00	0.00	-100.0	0.00
601 State Department of Highways and Public Transportation	20,536,143.88	17,888,092.10	-12.8	17,888,092.10
646 Council on Mentally Retarded	0.00	127,799.00	0.0	127,799.00
650 San Antonio State School	69.36	0.00	-100.0	0.00
655 Department of Mental Health and Mental Retardation	87,509,660.63	103,306,450.01	18.0	103,306,450.01
656 Vernon State Hospital	3,278.02	0.00	-100.0	0.00
657 Amarillo State Center	274.00	0.00	-100.0	0.00
660 Denton State School	731.11	0.00	-100.0	0.00
661 El Paso State Center	380.60	0.00	-100.0	0.00
663 Commission for Indian Affairs	4,399.39	3,996.00	-9.1	3,996.00
665 Texas Juvenile Probation Commission	10,770,475.32	12,128,760.22	12.6	12,128,760.22

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
17 GRANTS TO POLITICAL SUBDIVISIONS AND OTHERS				
668 Richmond State School	3,571.22	0.00	-100.0	0.00
669 Lufkin State School	362,414.84	60,886.00	-83.1	60,886.00
670 Corpus Christi State School	400.54	0.00	-100.0	0.00
671 San Angelo State School	51.80	0.00	-100.0	0.00
672 Mexia State School	552.78	3,268.79	491.3	3,268.79
673 San Antonio State Chest Hospital	120.24	0.00	-100.0	0.00
674 Kerrville State Hospital	2,175.00	0.00	-100.0	0.00
675 Travis State School	162,877.17	0.00	-100.0	0.00
676 Abilene State School	350.00	0.00	-100.0	0.00
677 Austin State Hospital	1,002,631.65	93,291.17	-90.6	93,291.17
678 Austin State School	22,244.77	1,308.95	-94.1	1,308.95
679 Rusk State Hospital	1,309.28	65.00	-95.0	65.00
680 Waco Center for Youth	350.10	0.00	-100.0	0.00
681 San Antonio State Hospital	2,042.27	0.00	-100.0	0.00
682 Terrell State Hospital	777.94	5,028.00	546.3	5,028.00
683 Wichita Falls State Hospital	116,591.29	11,608.50	-90.0	11,608.50
686 Big Spring State Hospital	1,176.35	0.00	-100.0	0.00
687 Lubbock State School	564.04	0.00	-100.0	0.00
688 Brenham State School	862.71	0.00	-100.0	0.00
694 Texas Youth Commission	36,524.49	21,261.60	-41.7	21,261.60
696 Department of Corrections	1,775,618.53	1,695,670.13	-4.5	1,695,670.13
698 Texas Adult Probation Commission	40,151,265.27	42,336,153.32	5.4	42,336,153.32
701 Texas Education Agency	145,664.92	108,283.92	-25.6	108,283.92
710 Texas A&M University System	2,631,656.10	4,198,172.20	59.5	4,198,172.20
711 Texas A&M University (Main University)	64,092.23	106,147.00	65.6	106,147.00
713 Tarleton State University	6,400.00	6,900.00	7.8	6,900.00
715 Prairie View A&M University	682,734.23	2,061,589.36	201.9	2,061,589.36
717 Texas Southern University	234,963.50	18,200.00	-92.2	18,200.00
718 Texas A&M University at Galveston	10,000.00	10,000.00	0.0	10,000.00
719 Texas State Technical Institute	104,856.79	76,307.75	-27.2	76,307.75
720 University of Texas System	8,569,378.22	3,486,359.77	-59.3	3,486,359.77
721 University of Texas at Austin	0.00	5,648,225.57	0.0	5,648,225.57
723 University of Texas Medical Branch at Galveston	0.00	20,400.00	0.0	20,400.00
730 University of Houston - University Park	39,183.50	41,797.00	6.6	41,797.00
731 Texas Woman's University	50,420.03	30,145.50	-40.2	30,145.50
732 Texas A&I University	52,355.00	52,250.00	-0.2	52,250.00
733 Texas Tech University	14,850.00	21,740.00	46.3	21,740.00
734 Lamar University-Beaumont	13,957.00	10,695.00	-23.3	10,695.00
735 Midwestern University	9,129.90	25,366.50	177.8	25,366.50
738 University of Texas at Dallas	9,000.00	10,750.00	19.4	10,750.00
739 Texas Tech University Health Science Center	11,067.00	10,992.00	-0.6	10,992.00
742 University of Texas of the Permian Basin	1,245.00	4,717.00	278.8	4,717.00
750 University of Texas at Tyler	8,336.17	11,603.50	39.1	11,603.50
752 University of North Texas	19,850.00	11,035.00	-44.4	11,035.00
755 Stephen F. Austin State University	0.00	48,583.00	0.0	48,583.00

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
17 GRANTS TO POLITICAL SUBDIVISIONS AND OTHERS				
757 West Texas State University	21,020.00	22,500.00	7.0	22,500.00
759 University of Houston - Clear Lake City	11,463.50	10,536.50	-8.0	10,536.50
760 Corpus Christi State University	4,800.00	0.00	-100.0	0.00
761 Laredo State University	10,200.00	10,340.00	1.3	10,340.00
763 Texas College of Osteopathic Medicine	8,450.00	7,200.00	-14.7	7,200.00
764 East Texas State University at Texarkana	4,290.00	4,290.00	0.0	4,290.00
765 University of Houston - Victoria	10,202.00	10,202.00	0.0	10,202.00
772 School for the Deaf	381.30	0.00	-100.0	0.00
781 Texas Higher Education Coordinating Board	26,522,834.39	29,659,706.38	11.8	29,659,706.38
784 University of Houston - Downtown	18,915.00	5,738.00	-69.6	5,738.00
788 Lamar University-Port Arthur	10,000.00*	9,898.00	-1.0	9,898.00
802 Parks and Wildlife Department	9,877,023.91	12,344,110.74	24.9	12,342,085.34
808 Texas Historical Commission	265,458.87	150,086.20	-43.4	150,086.20
813 Texas Commission on the Arts	2,693,447.30	2,807,910.36	4.2	2,807,910.36
902 Comptroller - State Fiscal	1,953,577.76	947,106.99	-51.5	947,106.99
TOTAL, GRANTS TO POLITICAL SUBDIVISIONS AND OTHERS	\$ 688,701,353.23	\$ 784,054,007.05	13.8%	\$ 784,053,109.00
18 CONTRIBUTIONS TO TEACHER RETIREMENT				
323 Teacher Retirement System	\$ 11,443,238.92	\$ 18,723,909.38	63.6%	\$ 0.00
330 Texas Rehabilitation Commission	273,828.43	265,002.74	-3.2	265,002.74
660 Denton State School	1,181.60	0.00	-100.0	0.00
675 Travis State School	202.56	0.00	-100.0	0.00
694 Texas Youth Commission	111,268.58	66,785.52	-39.9	66,785.52
701 Texas Education Agency	712,305.02	626,053.27	-12.1	626,053.27
702 Advisory Council for Technical-Vocational Education	9,357.12	7,979.21	-14.7	7,979.21
710 Texas A&M University System	110,374.28	210,359.90	90.5	210,359.90
771 School for the Blind	17,869.39	17,041.20	-4.6	17,041.20
772 School for the Deaf	18,402.72	16,398.62	-10.8	16,398.62
781 Texas Higher Education Coordinating Board	27,098.02	27,396.77	1.1	27,396.77
902 Comptroller - State Fiscal	751,902,522.61	763,503,766.73	1.5	763,503,766.73
TOTAL, CONTRIBUTIONS TO TEACHER RETIREMENT	\$ 764,627,649.25	\$ 783,464,693.34	2.5%	\$ 764,740,783.96

TABLE 3 (Continued)
NET EXPENDITURES BY FUNCTION AND DEPARTMENT
Year Ended August 31, 1988

	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
19 MISCELLANEOUS				
300 Governor - Fiscal	\$ 1,806,319.97	\$ 439,058.42	-75.6%	\$ 439,058.42
302 Attorney General	12,238,845.57	14,954,452.93	22.1	14,954,452.93
322 Texas Employment Commission	9,125,556.72	7,807,123.13	-14.4	7,807,123.13
405 Department of Public Safety	3,089,178.81	3,566,705.87	15.4	3,566,705.87
715 Prairie View A&M University	0.00	-5,993.56	0.0	-5,993.56
721 University of Texas at Austin	1,253.47	0.00	-100.0	0.00
817 Texas Sesquicentennial Commission	173,314.50	-1,489.77	-100.8	-1,489.77
902 Comptroller - State Fiscal	8,772,827.22	7,117,034.16	-18.8	7,076,424.07
905 Surplus Property Agency	0.00	1,284,201.03	0.0	1,284,201.03
TOTAL, MISCELLANEOUS	\$ 35,207,296.26	\$ 35,161,092.21	-0.1%	\$ 35,120,482.12
99 TOTAL, NET EXPENDITURES	18,365,215,029.62	20,288,468,850.38	10.5	19,329,070,110.90
99 INTERFUND TRANSFERS (SEE TABLE 4 FOR DETAIL.)	30,171,997,206.77	36,514,055,286.62	21.0	17,404,688,802.46
TOTAL NET EXPENDITURES AND INTERFUND TRANSFERS	\$48,537,212,236.39	\$56,802,524,137.00	17.0%	\$36,733,758,913.36
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TABLE 4
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

This table details Net Expenditures by Object during fiscal 1987 and 1988 for all state funds, as well as 1988 expenditures from Funds 1-899 only. The presentation in this table highlights spending activities which cut across all state agencies. For example, expenditure code 7041, Employee Insurance Payments (Employer Contribution), reflect these expenditures for all state agencies. The expenditure object code is the lowest level of detail shown in this report.

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
SALARIES AND WAGES				
7001 Salaries and Wages - Line Item Exempt Positions	\$ 222,461,394.17	\$ 258,168,054.51	16.0%	\$ 255,696,828.87
7002 Salaries and Wages - Classified and Nonclassified Permanent Full-Time Employees	1,466,640,126.61	1,692,332,439.87	15.3	1,682,836,035.87
7003 Salaries and Wages - Classified and Nonclassified Permanent Part-Time Employees	11,258,063.73	12,232,845.31	8.6	12,228,641.31
7004 Salaries and Wages - Classified and Nonclassified Nonpermanent Full-Time Employees	4,341,382.26	8,570,825.58	97.4	8,544,671.69
7005 Salaries and Wages - Classified and Nonclassified Nonpermanent Part-Time Employees	1,809,399.89	2,279,581.44	25.9	2,265,485.08
7006 Salaries And Wages - Hourly Full-Time Employees	123,431,237.32	102,909,752.51	-16.6	102,889,703.91
7007 Salaries And Wages - Hourly Part-Time Employees	25,578,840.56	23,489,186.06	-8.1	22,863,835.66
7008 Higher Education Salaries - Faculty/Academic Permanent Full-Time Employees	488,656,270.70	573,184,037.42	17.2	573,184,037.42
7009 Higher Education Salaries - Faculty/Academic Non-Permanent and/or Part-Time Employees	136,652,300.43	142,446,559.90	4.2	142,446,559.90
7010 Higher Education Salaries - Professional/Administrative Non-Permanent and/or Part-Time Employees	159,782,818.01	191,761,363.65	20.0	191,761,363.65
7011 Higher Education Salaries - Professional/Administrative Non-Permanent and/or Part-Time Employees	56,200,541.78	64,442,747.80	14.6	64,442,747.80
7012 Higher Education Salaries - Classified Permanent Full-Time Employees	397,141,899.30	450,511,168.86	13.4	450,511,168.86
7013 Higher Education Salaries - Classified Non-Permanent and/or Part-Time Employees	34,697,071.63	31,282,153.32	-9.8	31,282,153.32
7014 Higher Education Salaries - Student Employees	56,037,446.97	60,632,982.24	8.2	60,632,982.24
7015 Client-Worker Pay	1,983,876.25	0.00	-100.0	0.00
7016 Salaries and Wages - Classified Permanent Full-Time Employees - Twice-a-Month Pay	163,030,695.32	192,679,337.36	18.1	192,679,337.36
7019 Compensatory Time Pay	0.00	1,714.04	0.0	1,714.04
7020 Hazardous Duty Pay	7,659,420.09	9,066,840.89	18.3	9,066,840.89
7021 Overtime Pay	12,998,023.22	12,086,257.00	-7.0	12,079,167.20
7022 Longevity Pay	32,862,521.25	36,284,136.55	10.4	36,122,073.35
7023 Lump Sum Termination Payment	15,761,889.95	8,205,654.46	-47.9	8,175,315.75
7024 Termination Pay - Death Benefits	682,187.65	571,965.49	-16.1	571,636.02
7025 Salary - Per Diem Allowance	1,777,960.53	692,639.00	-61.0	678,349.00

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
SALARIES AND WAGES				
TOTAL, SALARIES AND WAGES	\$ 3,421,445,367.61	\$ 3,873,832,243.25	13.2%	\$ 3,860,960,649.18
OTHER PERSONAL SERVICES				
7031 Emoluments and Allowances	\$ 1,130,663.75	\$ 2,470,637.42	118.5%	\$ 2,470,131.02
7032 Employees Retirement - State Contribution	161,415,611.42	157,767,022.08	-2.2	157,411,603.16
7041 Employee Insurance Payments (Employer Contribution)	181,190,027.36	222,652,291.50	22.8	221,994,434.16
7043 Employer's O.A.S.I. Matching Contribution	273,078,247.51	281,781,121.84	3.1	280,842,484.49
7044 Employer's Share of Employees O.A.S.I. Contribution	158,544,129.73	158,303,594.09	-0.1	157,782,351.90
7045 State's Share of Employee's O.A.S.I. - Leveling Plan	1,063,165.84	513,959.59	-51.6	510,660.60
7050 Unemployment Compensation Benefits - GR Reimbursements	49.27	5,993.56	12,064.7	5,993.56
7052 Unemployment Compensation Benefits - Special Fund Reimbursement	9,141,810.19	7,801,129.57	-14.6	7,801,129.57
7062 Worker's Compensation - Miscellaneous Claims	12,223,845.57	14,954,452.93	22.3	14,954,452.93
7092 Ranger Pensions	29,360.00	27,440.00	-6.5	27,440.00
7221 Filing Fees - Suits	46,977.89	-152.00	-100.3	-152.00
7222 Filing Fees - Documents	1,390,917.07	1,113,970.99	-19.9	1,113,970.99
7223 Court Costs	3,330,853.52	3,416,302.98	2.5	3,414,750.18
7224 Witness Fees and Allowances	734,500.80	760,198.41	3.4	760,198.41
7226 Judgments	7,662,692.36	7,781,215.18	1.5	7,312,391.01
7231 Workers Compensation-Medical Services and Attorney Payments	0.00	16,005,176.94	0.0	16,005,176.94
7234 Compensation for Crime Victims	0.00	4,037,843.90	0.0	4,037,843.90
7236 Crime Victim Expenses	0.00	13,756,316.28	0.0	13,756,316.28
7240 Consultant Services	4,062,507.54	5,242,945.43	29.0	4,701,971.59
7241 Professional Services - Architectural	5,003,833.86	0.00	-100.0	0.00
7242 Professional Services - Computer Systems	2,443,719.77	0.00	-100.0	0.00
7243 Educational and Training Services	13,924,698.34	13,778,152.19	-1.0	13,751,567.87
7244 Professional Services - Engineering	55,122,619.19	-35,189.93	-100.0	-35,189.93
7245 Financial and Accounting Services	6,101,437.71	6,456,432.13	5.8	5,913,536.84
7246 Legal Services	2,546,966.16	3,157,249.77	23.9	3,126,996.80
7247 Professional Services - Management	425,744.89	0.00	-100.0	0.00
7248 Medical Services	39,620,552.94	27,611,290.41	-30.3	27,502,254.91
7249 Veterinary Services	1,629,495.19	655,589.66	-59.7	655,589.66
7250 Professional Services - Auditing	114,587.03	0.00	-100.0	0.00
7251 Professional Services - Administrative Support	22,690,839.97	-6.60	-100.0	-6.60
7253 Other Professional Services	0.00	15,068,351.13	0.0	15,057,368.13
7254 Other Witness Fees	405,567.94	1,156,476.17	185.1	1,156,476.17

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
OTHER PERSONAL SERVICES				
7255 Investment Counseling Services	0.00	2,925,262.04	0.0	2,188,527.12
7256 Architectural and Engineering Services	0.00	56,810,257.45	0.0	56,499,175.77
7257 Inter-Agency Professional Services - Local	0.00	17,549,058.53	0.0	17,549,058.53
7258 Intra-Agency Professional Services	0.00	866,781.32	0.0	866,781.32
7272 Hazardous Waste Disposal Services	0.00	3,196,689.56	0.0	3,196,689.56
7273 Reproduction and Printing Services	0.00	15,934,112.62	0.0	15,685,943.46
7274 Administrative Support Services	0.00	5,005,625.74	0.0	4,950,562.90
7275 Computer Programming Services	0.00	3,284,971.27	0.0	3,284,971.27
7276 Communication Services	0.00	4,201,653.16	0.0	4,095,884.94
7277 Cleaning Services	0.00	10,081,485.16	0.0	10,034,772.42
7278 Placement Services	49,224,915.01	64,949,281.83	-31.9	64,949,281.83
7279 Placement Services - Convicts	135,720.51	11,381,616.94	8,286.0	11,381,616.94
7280 Client-Worker Services	0.00	2,003,462.20	0.0	2,003,462.20
7299 Temporary Services	0.00	19,185,013.31	0.0	19,148,787.65
7300 Consumables	0.00	52,920,778.07	0.0	52,711,480.59
7909 Teacher Retirement Reimbursement	1,281,887.72	1,237,017.23	-3.5	1,237,017.23
7917 Fund 001 Allocations to Teacher Retirement System Trust Fund	648,011,991.61	655,145,751.73	1.1	655,145,751.73
7918 Fund 001 Allocations to Optional Teacher Retirement Program Trust Account 963	103,890,531.00	108,358,015.00	4.3	108,358,015.00
7989 General Revenue Fund Transfer to S.E.R.S. Accumulation Account 952	3,406,958.34	3,883,145.09	13.9	3,883,145.09
TOTAL, OTHER PERSONAL SERVICES	\$ 1,771,027,426.99	\$ 2,005,159,783.86	13.2%	\$ 1,999,202,668.08
CONSUMABLE SUPPLIES AND MATERIALS				
7292 Reproduction Services	\$ 12,234,822.16	\$ 335.18	-99.9%	\$ 335.18
7301 Office and General Supplies	25,004,970.57	-24,483.52	-100.0	-24,483.52
7302 Computer Parts	5,758,420.81	3,327,238.41	-42.2	3,305,295.40
7303 Subscriptions, Periodicals and Information Services	5,500,382.40	4,990,164.49	-9.2	4,928,607.33
7304 Fuels and Lubricants - Other	20,800,418.98	24,608,592.42	18.3	24,605,020.25
7305 Replacement Parts - Motor Vehicle	13,643,352.52	-877.52	-100.0	-877.52
7306 Replacement Parts - Machinery and Equipment	12,814,335.45	-49.20	-100.0	-49.20
7307 Aircraft - Fuels and Lubricants	1,072,036.19	709,568.26	-33.8	709,568.26
7308 Marine Equipment-Fuels and Supplies	1,640,534.74	-68.17	-100.0	-68.17
7309 Marine Equipment - Supplies	143,342.94	0.00	-100.0	0.00
7310 Chemicals and Gases	2,217,152.00	4,508,212.02	103.3	4,504,801.60
7311 Education Supplies	3,688,604.68	-783.20	-100.0	-783.20
7312 Medical Supplies	35,173,545.82	40,658,121.62	15.5	40,658,021.27
7313 Research Supplies	6,976,495.02	-1,465.12	-100.0	-1,465.12
7314 Clothing and Material Purchases - Retained by				

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
CONSUMABLE SUPPLIES AND MATERIALS				
the State	1,881,887.51	-334.79	-100.0	-334.79
7316 Food Purchased by the State	29,067,996.96	32,902,917.85	13.1	32,902,902.15
7317 Farm, Ranch and Nursery Supplies	6,653,327.26	13,595,581.94	104.3	13,594,354.38
7318 Building Supplies and Materials	18,213,508.81	-811.86	-100.0	-811.86
7319 Supplies and Materials - Roads and Highways	123,701,589.73	122,121,833.39	-1.2	122,121,218.37
7320 Landscaping and Grounds Maintenance Supplies	4,919,107.99	0.00	-100.0	0.00
7321 Shop and Industrial Supplies	15,888,712.14	-2,019.96	-100.0	-2,019.96
7322 Personal Items - Clients	3,389,846.43	4,638,885.57	36.8	4,638,885.57
7323 Janitorial Supplies and Paper Goods	5,098,464.80	0.00	-100.0	0.00
7324 Grounds Maintenance Supplies	41,420.90	0.00	-100.0	0.00
7330 Parts - Furnishings and Equipment	0.00	30,300,244.01	0.0	30,296,658.82
7331 Plants	0.00	1,019,834.06	0.0	1,019,275.54
7332 Hardware and Materials	0.00	34,707,971.46	0.0	34,680,073.51
7333 Fabrics, Clothing and Linens	0.00	4,001,536.72	0.0	4,001,497.07
7394 Raw Material Purchases	14,978,779.00	10,574,197.16	-29.4	10,574,197.16
TOTAL, CONSUMABLE SUPPLIES AND MATERIALS	\$ 370,503,055.81	\$ 332,634,341.22	-10.2%	\$ 332,509,818.52
CURRENT AND RECURRING OPERATING EXPENSES				
7061 Worker's Compensation Claims - Self Insurance Programs	\$ 3,807,288.25	\$ 4,361,986.13	14.5%	\$ 4,361,986.13
7071 State Employee Relocation	394,071.86	471,138.00	19.5	471,138.00
7101 Travel In-State - Public Transportation Fares	5,392,804.12	7,770,207.01	44.0	7,708,198.61
7102 Travel In-State - Mileage	20,639,621.81	22,403,499.87	8.5	22,385,588.36
7103 Travel - Per Diem, Non-Overnight Travel	11,272,389.88	940,950.58	-91.6	940,780.58
7104 Travel In-State - Actual Expenses Overnight Travel	872,579.45	1,017,468.81	16.6	999,937.45
7105 Travel In-State - Incidental Expenses	265,724.47	315,022.63	18.5	313,748.04
7106 Travel In-State - Meals and Lodging Not to Exceed \$70	6,014,004.12	19,313,005.59	221.1	19,253,734.69
7107 Travel In-State Partial Per Diem	3,367,437.23	3,674,940.41	9.1	3,672,993.20
7108 Travel In-State - Actual Expense Meals - No Overnight Travel	96,632.93	102,554.67	6.1	101,924.92
7109 Travel In-State - Parking Fees	293,814.57	392,347.93	33.5	388,925.13
7111 Travel Out-of-State - Public Transportation Fares	3,798,954.18	6,042,768.99	59.0	5,972,873.80
7112 Travel Out-of-State - Mileage	288,709.44	365,562.35	26.6	365,151.79
7113 Travel - Per Diem, Overnight Travel	1,044,151.40	410,359.35	-60.6	410,359.35
7114 Travel Out-of-State - Actual Expenses, Overnight Travel	490,964.04	558,284.82	13.7	544,695.76
7115 Travel Out-of-State - Incidental Expenses	38,506.52	63,021.26	63.6	62,867.37
7116 Travel Out-of-State - Meals and Lodging Not				

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
CURRENT AND RECURRING OPERATING EXPENSES				
to Exceed the Locality-Based Allowance	1,396,608.45	4,075,352.50	191.8	
7117 Travel Out-of-State Partial Per Diem	21,397.82	20,252.95	-5.3	4,041,431.58
7118 Travel Out-of-State - Act Expense Meals - No Overnight Travel	-4,015.74	984.70	-124.5	20,180.45
7119 Travel Out-of-State - Parking Fees	78,388.99	109,385.01	39.5	984.70
7121 Travel - Foreign	275,428.82	252,881.53	-8.1	107,603.18
7122 Travel In-State - Single Engine Aircraft Mileage	66,827.22	49,662.32	-25.6	252,881.53
7123 Travel Out-of-State - Single Engine Aircraft Mileage	3,836.78	2,002.48	-47.8	49,261.22
7124 Travel In-State - Twin Engine Aircraft Mileage	36,288.17	36,244.66	-0.1	2,002.48
7125 Travel Out-of-State - Twin Engine Aircraft Mileage	893.21	2,573.41	188.1	36,244.66
7126 Travel In-State Turbine Powered Aircraft Mileage	13,621.99	18,733.94	37.5	2,573.41
7127 Travel Out-of-State Turbine Powered Aircraft Mileage	0.00	2,555.00	0.0	18,733.94
7131 Travel - Prospective State Employees	405,865.19	471,026.08	16.0	2,555.00
7201 Membership Dues	2,885,339.36	3,089,345.12	7.0	470,699.58
7202 Tuition and Registration Fees	3,486,674.00	5,851,422.74	67.8	3,075,840.37
7203 Registration Fees - Seminars and Conferences	210,867.92	0.00	-100.0	5,743,241.40
7204 Insurance Premiums	4,959,706.12	2,704,755.12	-45.4	0.00
7205 Employee Bonds	115,910.38	135,879.67	17.2	2,670,862.12
7206 Inspection Fees	4,337,156.40	0.00	-100.0	127,758.67
7207 Service Charges	1,337,450.06	0.00	-100.0	0.00
7210 Fees and Other Charges	0.00	7,612,052.13	0.0	0.00
7219 Fees - Other	4,418,696.11	-5.00	-100.0	7,207,642.02
7252 Lecturers - Higher Education	1,017,801.21	1,367,285.57	34.3	-5.00
7260 Maintenance and Repair - Furnishings and Equipment	0.00	28,431,803.05	0.0	1,367,285.57
7263 Maintenance and Repair - Aircraft	1,065,594.53	811,287.38	-23.8	28,319,064.57
7264 Maintenance and Repair - Marine Equipment	975,607.74	0.00	-100.0	811,287.38
7265 Maintenance and Repair - Motor Vehicles	4,576,210.77	-332.86	-100.0	0.00
7266 Maintenance and Repair - Buildings	18,302,528.01	21,055,634.39	15.0	-332.86
7267 Maintenance and Repair - Computer Equipment	30,623,846.65	26,843,137.34	-12.3	20,982,064.81
7268 Maintenance and Repair - Machinery and Equipment	20,488,996.48	-306.94	-100.0	26,548,021.17
7269 Maintenance and Repair - Medical Equipment	2,365,852.38	0.00	-100.0	-306.94
7270 Maintenance and Repair - Roads and Highways	58,951,053.08	76,626,843.16	29.9	0.00
7271 Maintenance and Repair - Grounds and Land	0.00	2,617,720.81	0.0	76,626,843.16
7281 Advertising Services	6,044,133.61	10,039,668.26	66.1	2,617,445.81
7282 Answering Services	93,006.51	0.00	-100.0	10,028,177.57
7283 Clothing and Laundry Services	2,450,007.74	0.00	-100.0	0.00
7284 Data Processing Services	3,740,129.27	0.00	-100.0	0.00

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
CURRENT AND RECURRING OPERATING EXPENSES				
7285 Extermination Services	685,938.85	0.00	-100.0	0.00
7286 Freight-Delivery Services	11,509,425.51	16,560,558.19	43.8	16,551,533.97
7287 Information Services	699,334.05	0.00	-100.0	0.00
7288 Cleaning and Janitorial Services	6,753,208.81	0.00	-100.0	0.00
7289 Mortuary Services	378,398.55	0.00	-100.0	0.00
7290 Photographic Services	3,699,165.82	-705.16	-100.0	-705.16
7291 Postal Services	35,054,178.25	39,592,535.10	12.9	38,832,446.80
7293 Statewide Telecommunications Network	17,296,985.43	17,543,605.43	1.4	17,543,605.43
7294 Contracted Temporary Services	12,162,167.13	-706.24	-100.0	-706.24
7295 Criminal and Civil Investigation Expenses	591,638.38	745,494.72	26.0	745,494.72
7296 Maintenance and Repair - Grounds and Land	1,496,456.54	0.00	-100.0	0.00
7297 Security Services	1,812,856.33	5.50	-99.9	5.50
7298 Surveying Services	5,419,240.32	7,685,341.97	41.8	7,685,341.97
7401 Rental of Radio Towers	230,869.82	242,138.97	4.8	242,138.97
7402 Rental of Mobile Phones, Beepers and Pagers	449,992.21	0.00	-100.0	0.00
7403 Rental of Telecommunication Equipment	10,429,984.65	-559.65	-100.0	-559.65
7404 Rental of Communication Equipment	71,722.44	0.00	-100.0	0.00
7405 Rental of Tools and Equipment	744,357.80	0.00	-100.0	0.00
7406 Rental of Furnishings and Equipment	0.00	2,418,609.10	0.0	2,410,495.88
7411 Rental of Computer Equipment	957,697.53	1,864,888.69	94.7	1,855,748.81
7412 Rental of Copying Machines	7,241,458.44	8,628,715.00	19.1	8,598,993.56
7413 Rental of Office Equipment	476,261.97	0.00	-100.0	0.00
7414 Rental of Medical Equipment	55,290.33	0.00	-100.0	0.00
7415 Rental of Computer Software	5,756,157.25	6,797,524.64	18.0	6,649,789.66
7421 Rental of Reference Material	502,289.17	620,369.99	23.5	618,353.99
7431 Rental of Containers	577,593.25	-5,395.00	-100.9	-5,395.00
7441 Rental of Motor Vehicles (Short-Term)	20,995.90	0.00	-100.0	0.00
7442 Rental of Motor Vehicles	1,126,223.64	369,380.87	-67.2	358,951.62
7445 Rental of Aircraft	440,854.91	502,631.50	14.0	502,631.50
7446 Leasing of Aircraft (Long-Term)	2,481.00	0.00	-100.0	0.00
7449 Rental of Marine Equipment	7,083.13	2,002.00	-71.7	2,002.00
7461 Rental of Land	108,978.54	526,420.79	383.0	526,420.79
7462 Rental of Office Buildings or Office Space	0.00	52,154,301.97	0.0	52,137,966.97
7464 Rental of Office Buildings	12,356,384.17	0.00	-100.0	0.00
7465 Rental of Service Buildings	3,913,507.71	0.00	-100.0	0.00
7466 Rental of Warehouses	1,111,000.91	0.00	-100.0	0.00
7468 Rental of Service Buildings	0.00	7,299,277.44	0.0	7,297,027.44
7470 Rental of Space	0.00	2,645,376.45	0.0	2,528,038.54
7471 Rental of Classrooms	666,551.57	0.00	-100.0	0.00
7472 Rental of Conference Rooms	255,529.80	300.00	-99.8	300.00
7473 Rental of Office Space	34,704,969.63	-380.00	-100.0	-380.00
7474 Rental of Storage Space	1,229,482.31	0.00	-100.0	0.00
7475 Rental of Exhibit Space	110,989.60	0.00	-100.0	0.00
7501 Electricity	116,209,468.48	124,933,684.53	7.5	124,623,031.52
7502 Natural and Liquefied Petroleum Gas	41,168,301.37	40,537,249.97	-1.5	40,514,475.29

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
CURRENT AND RECURRING OPERATING EXPENSES				
7503 Telephone - Long Distance	6,851,046.50	7,841,596.70	14.4	7,825,552.52
7504 Telephone - Monthly Charge	21,225,709.70	20,569,258.13	-3.0	20,532,103.07
7505 Utilities - Telephone (Other)	4,396,418.79	472.86	-99.9	472.86
7506 Utilities - Wire and Cable Service	15,745.05	0.00	-100.0	0.00
7507 Water	11,104,108.15	11,726,653.60	5.6	11,712,219.09
7508 Utilities - Waste Disposal	9,200,857.88	0.00	-100.0	0.00
7511 Utilities - Other	36,318,927.60	0.00	-100.0	0.00
7512 Telephone - WATS Line	0.00	2,519,360.83	0.0	2,499,132.78
7514 Telephone - Maintenance and Repair	0.00	2,501,702.65	0.0	2,483,261.43
7516 Telephone - Other	0.00	1,879,434.17	0.0	1,875,450.57
7518 Telephone - Dedicated Circuit-Private Line	0.00	3,250,309.95	0.0	3,239,720.98
7520 Telephone - Purchase	0.00	8,615,604.32	0.0	8,594,898.19
7522 Telephone - Rental	0.00	641,226.66	0.0	612,339.52
7524 Other Utilities	0.00	37,941,986.11	0.0	37,941,948.31
7526 Waste Disposal	0.00	9,069,676.29	0.0	9,058,192.95
7528 Combined Utilities	0.00	108,056.79	0.0	108,056.79
7682 Grants - Conferences, Seminars and Student Activities	299,130.97	394,035.42	31.7	394,035.42
TOTAL, CURRENT AND RECURRING OPERATING EXPENSES	\$ 660,716,759.44	\$ 699,152,504.17	5.8%	\$ 696,179,378.09
ASSISTANCE AND MEDICAL CARE FOR NEEDY				
7229 Compensation for Crime Victims	\$ 9,268,898.86	\$ 0.00	-100.0%	\$ 0.00
7641 Public Assistance - Aid to Families with Dependent Children	318,240,614.51	344,826,243.20	8.3	344,826,243.20
7642 Public Assistance - Child Support Payments	49,666,504.44	70,007,337.09	40.9	0.00
7643 Other Financial Services	44,554,562.73	37,232,370.81	-16.4	37,232,370.81
7644 Commodity Distribution Program	43,060,972.52	50,478,617.80	17.2	50,478,617.80
7651 Financial Services - Discharged Convicts	6,484,650.34	6,604,046.14	1.8	6,604,046.14
7652 Financial Services - Rehabilitation Clients	65,481,552.39	85,319,274.82	30.2	85,319,274.82
7661 Medical Services - Nursing Home Care	568,936,103.32	596,261,352.18	4.8	596,261,352.18
7662 Vendor Drug Program	121,368,729.98	138,837,722.79	14.3	138,837,722.79
7663 Purchased Health Services	871,678,293.40	-25,707.81	-100.0	-25,707.81
7664 Supplementary Medical Insurance Benefits	46,561,302.59	55,956,639.30	20.1	55,956,639.30
7665 Medical Specialties	990,945.83	0.00	-100.0	0.00
7666 Medical Services and Specialties	0.00	923,226,974.92	0.0	923,226,974.92
7671 Grants-in-Aid (Day Care)	33,854,413.53	34,109,475.62	0.7	34,109,475.62
7672 Grants-in-Aid (Foster Care)	31,383,039.09	31,847,815.44	1.4	31,847,815.44
7673 Grants-in-Aid (Care for Aged, Blind and Disabled)	158,643,836.96	160,609,156.30	1.2	160,609,156.30
7674 Grants-in-Aid (Services for Children)	16,321,438.66	16,748,455.15	2.6	16,748,455.15
7675 Grants-in-Aid (Clothing)	24,689.13	3,780.05	-84.6	3,780.05

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
ASSISTANCE AND MEDICAL CARE FOR NEEDY				
7676 Grants-in-Aid (Transportation)	5,309,911.90	6,324,409.37	19.1	6,324,409.37
7677 Family Planning Services	20,713,528.86	17,548,746.62	-15.2	17,548,746.62
7678 Employment Social Services	7,571,775.79	11,607,250.32	53.2	11,607,250.32
7906 Social Services Advances	-500,074.82	-5,419.83	-98.9	-5,419.83
7907 Summer Food Program Advances	220,287.03	393,019.74	78.4	393,019.74
TOTAL, ASSISTANCE AND MEDICAL CARE FOR NEEDY	\$ 2,419,835,977.04	\$ 2,587,911,560.02	6.9%	\$ 2,517,904,222.93
FOUNDATION SCHOOL PROGRAM GRANTS				
7602 School Apportionment - Foundation Program	\$ 4,807,441,125.22	\$ 4,907,669,911.89	2.0%	\$ 4,907,669,911.89
TOTAL, FOUNDATION SCHOOL PROGRAM GRANTS	\$ 4,807,441,125.22	\$ 4,907,669,911.89	2.0%	\$ 4,907,669,911.89
OTHER PUBLIC EDUCATION GRANTS				
7601 Grants - Elementary and Secondary Schools	\$ 689,537,990.87	\$ 769,575,098.55	11.6%	\$ 769,575,098.55
TOTAL, OTHER PUBLIC EDUCATION GRANTS	\$ 689,537,990.87	\$ 769,575,098.55	11.6%	\$ 769,575,098.55
GRANTS TO HIGHER EDUCATION				
7603 Grants - Junior Colleges	\$ 418,169,499.47	\$ 430,644,112.73	2.9%	\$ 430,644,112.73
7604 Grants - Senior Colleges and Universities	73,505,910.09	82,064,832.81	11.6	82,064,832.81
TOTAL, GRANTS TO HIGHER EDUCATION	\$ 491,675,409.56	\$ 512,708,945.54	4.2%	\$ 512,708,945.54
OTHER GRANTS				
7315 Clothing and Material Purchases - Institutional	\$ 136,848.74	\$ 0.00	-100.0%	\$ 0.00
7611 Grants - Cities	131,533,124.61	130,876,625.87	-0.4	130,877,753.22
7612 Grants - Counties	66,526,069.84	73,821,902.83	10.9	73,821,902.83
7613 Grants - Other Political Subdivisions	16,428,695.58	41,740,403.30	154.0	41,740,403.30
7621 Grants - Council of Governments	99,113,323.11	116,444,070.76	17.4	116,444,070.76
7622 Grants - Judicial Districts	48,164,621.68	50,325,664.84	4.4	50,323,639.44
7623 Grants - Community Service Programs	191,924,592.35	225,743,588.38	17.6	225,743,588.38

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
OTHER GRANTS				
7679 Grants - College Students	37,842,492.82	44,202,733.19	16.8	44,202,733.19
7680 Grants-in-Aid (Food)	96,366,782.79	100,266,518.16	4.0	100,266,518.16
7681 Grants - Survivors	<u>664,801.71</u>	<u>588,940.72</u>	-11.4	<u>588,940.72</u>
TOTAL, OTHER GRANTS	\$ 688,701,353.23	\$ 784,010,448.05	13.8%	\$ 784,009,550.00
PAYMENT OF PRINCIPAL ON INDEBTEDNESS				
7800 Defeasance of State Bonds	\$ -16,414.17	\$ 0.00	-100.0%	\$ 0.00
7803 Principal on State Bonds	72,210,860.34	116,700,000.00	61.6	116,700,000.00
7804 Principal on Other Indebtedness	<u>532,587,407.22</u>	<u>816,946,485.42</u>	53.3	<u>5,250,695.46</u>
TOTAL, PAYMENT OF PRINCIPAL ON INDEBTEDNESS	\$ 604,781,853.39	\$ 933,646,485.42	54.3%	\$ 121,950,695.46
PAYMENT OF INTEREST AND OTHER CLAIMS				
7227 Miscellaneous Claims Act Payments	\$ 137,083.26	\$ 524,612.99	282.6%	\$ 524,612.99
7228 Miscellaneous Claims - Legislative	2,623,508.04	579,431.90	-77.9	579,431.90
7230 Miscellaneous Claims - Lost/Voided Warrants	36,592.99	88,113.05	140.7	47,502.96
7801 Interest on State Bonds	240,196,543.27	292,021,786.46	21.5	292,021,786.46
7802 Interest - Other	15,100,340.19	62,353,349.55	312.9	14,152,571.33
7806 Penalty Interest on Delayed Payments	<u>1,755.01</u>	<u>12,036.24</u>	585.8	<u>12,036.24</u>
TOTAL, PAYMENT OF INTEREST AND OTHER CLAIMS	\$ 258,095,822.76	\$ 355,579,330.19	37.7%	\$ 307,337,941.88
CAPITAL OUTLAY FOR HIGHWAYS				
7347 Construction of Highways	<u>\$ 1,556,938,760.26</u>	<u>\$ 1,877,989,163.45</u>	20.6%	<u>\$ 1,877,989,163.45</u>
TOTAL, CAPITAL OUTLAY FOR HIGHWAYS	\$ 1,556,938,760.26	\$ 1,877,989,163.45	20.6%	\$ 1,877,989,163.45
CAPITAL OUTLAY FOR LAND AND BUILDINGS				
7341 Construction of Buildings	\$ 46,874,482.99	\$ 64,607,215.26	37.8%	\$ 58,114,709.26
7342 Purchase of Buildings	1,755,186.27	5,515,272.74	214.2	5,515,272.74
7343 Remodeling of Buildings - State Owned	32,516,999.46	38,783,624.85	19.2	38,732,782.76
7344 Remodeling of Buildings - State Leased	<u>710,141.00</u>	<u>2,013,931.93</u>	183.5	<u>2,013,931.93</u>

TABLE 4 (Continued)
NET EXPENDITURES BY OBJECT
Year Ended August 31, 1988

Object	1987 Expenditures (All Funds)	1988 Expenditures (All Funds)	Percentage Change	1988 Expenditures (Funds 1-899)
CAPITAL OUTLAY FOR LAND AND BUILDINGS				
7345 Purchase of Land	20,199,104.32	15,466,185.78	-23.4	15,466,185.78
7346 Construction and Improvements of Grounds and Land	15,394,899.60	16,818,978.33	9.2	16,818,978.33
7348 Purchase of Highway Right-of-Way	132,298,026.50	100,429,472.26	-24.0	100,429,472.26
7349 Construction of Roads	0.00	1,313,809.05	0.0	1,313,809.05
TOTAL, CAPITAL OUTLAY FOR LAND AND BUILDINGS	\$ 249,748,840.14	\$ 244,948,490.20	-1.9%	\$ 238,405,142.11
OTHER CAPITAL OUTLAY				
7359 Law Enforcement Equipment	\$ 1,357,428.71	\$ 0.00	-100.0%	\$ 0.00
7360 Law Enforcement Equipment (Not Capitalized)	11,386.42	0.00	-100.0	0.00
7361 Purchase of Furnishings and Equipment (Capitalized)	41,131,172.01	-1,642.36	-100.0	-1,642.36
7362 Office Furnishings and Equipment (Not Capitalized)	506,705.41	0.00	-100.0	0.00
7364 Purchase of Medical-Scientific and Laboratory Equipment (Capitalized)	15,826,091.55	-67.79	-100.0	-67.79
7365 Medical and Laboratory Equipment (Not Capitalized)	115,410.92	0.00	-100.0	0.00
7366 Institutional Furnishings and Equipment (Capitalized)	1,691,990.47	0.00	-100.0	0.00
7367 Institutional Furnishings and Equipment (Not Capitalized)	367,752.68	0.00	-100.0	0.00
7368 Purchase of Industrial Equipment (Capitalized)	23,122,262.92	0.00	-100.0	0.00
7369 Shop and Industrial Equipment (Not Capitalized)	392,134.99	0.00	-100.0	0.00
7371 Purchase of Motor Vehicleless - Passenger Cars	4,726,830.63	3,899,070.01	-17.5	3,899,070.01
7372 Purchase of Motor Vehicles - Other	34,627,591.33	35,157,250.68	1.5	35,147,319.68
7373 Purchase of Furnishings and Equipment (Capitalized)	0.00	80,111,206.23	0.0	79,915,627.32
7374 Purchase of Furnishings and Equipment (Non-Capitalized)	0.00	29,968,966.89	0.0	29,949,155.48
7375 Purchase of Aircraft	801,352.00	676,429.00	-15.5	676,429.00
7377 Purchase of Marine Equipment (Capitalized)	2,583,827.78	-985.26	-100.0	-985.26
7379 Purchase of Computer Equipment	80,112,924.08	93,992,483.21	17.3	93,632,177.78
7380 Purchase of Computer Software	10,232,999.03	15,488,944.91	51.3	15,124,226.37
7381 Telecommunications Equipment	9,439,745.70	0.00	-100.0	0.00
7382 Books and Pre-Recorded Reference Materials	29,177,517.35	34,509,021.92	18.2	34,475,747.86
7383 Textbooks for Public Free Schools	118,105,705.77	108,588,509.58	-8.0	108,588,509.58
7384 Purchase of Animals	434,457.55	1,261,357.56	190.3	1,261,357.56